

1990

Taking Care of Business



City of Berlin - Annual Report

July 1, 1989 to June 30, 1990

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LOCAL GOVERNMENT HELPING THE CITY MUNICIPAL OFFICERS

CITY MANAGER
MITCHELL A. BERKOWITZ
752-7532

AIRPORT MANAGER
WAYNE GAUTHIER
449-2168

POLICE CHIEF
ALAN TARDIF
752-3131

CITY ASSESSOR
RICHARD STAPLETON
752-5245

BUILDING INSPECTOR
FERNAND VILLENEUVE
752-1272

PUBLIC WORKS DIRECTOR
MAURICE WHEELER
752-4450

CITY ATTORNEY
JACK P. CRISP, JR.
752-2177

DEVELOPMENT DIRECTOR
DENNIS COTE
752-1630

RECREATION & PARKS SUPER.
LAURA VIGER
752-2010

CITY CLERK
LISE MALIA
752-2340

DISTRICT COURT JUDGE
WALLACE ANCTIL
752-6300

SUPERINTENDENT OF SCHOOLS
RICHARD STEUDLE
752-6500

COMPTROLLER/COLLECTOR
ALINE BOUCHER
752-1610

FIRE CHIEF
PAUL FORTIER
752-3135

TREASURER
RICHARD LANGLOIS
752-4340

CITY ENGINEER/POLL. CON. SUP.
TERRY BLOCK
752-3407

HEALTH OFFICER
ROBERT DELISLE
752-1272

WATER WORKS SUPER.
ALBIN JOHNSON
752-1677

CHIEF OPERATOR POLL. CON.
MICHAEL THERRIault
752-7230

LIBRARIAN
YVONNE THOMAS
752-5210

WELFARE ADMINISTRATOR
ANNETTE LANGEVIN
752-2120

YOUR GOVERNMENT CONSISTS OF PEOPLE WHO ARE ELECTED, APPOINTED, AND EMPLOYED TO PROVIDE EDUCATION, FIRE AND POLICE PROTECTION, LIBRARIES, RECREATION AND PARKS, HEALTH PROGRAMS, SNOW PLOWING, POLLUTION CONTROL AND MORE. GOVERNMENT IS ONLY ONE PART OF OUR CITY. OUR CITY IS PEOPLE WHO WANT TO MOVE FORWARD, REFLECT UPON THE PAST AND MAKE SIGNIFICANT IMPROVEMENTS TO OUR STREETS, BRIDGES, INDUSTRY, AND OUR QUALITY OF LIFE, NOW AND IN THE FUTURE.

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PREPARED BY:
KOREN LABRECQUE
Executive Secretary
to the City Manager



WARD I: PHILIP FORTIER (missing)
GERARD DUSSAULT

BERLIN CITY COUNCIL



WARD II: ROBERT PLATT
MERLE COLE, SR.



GROUP PICTURE



WARD III: RAYMOND CHAGNON
JAMES WISWELL



WARD IV: DANIEL COLLINS
EDGAR MEARS (missing)

MAYOR'S REPORT

Since I was sworn in as your Mayor on June 4, 1990, I have only a short 26 days responsibility on this report. We did discuss and/or act on the following:

- 1) James River sludge landspreading efforts.
- 2) A major review of our solid waste dumps (a \$500,000 budget annual savings) with a view of extending their limited life.
 - a) Initiated a tire and metals removal project with cost sharing provision;
 - b) Applied to State for a recycling grant and ordered our special vehicle;
 - c) Notified surrounding communities and set recycling dates January 1, 1991 and using July 1 to preserve our dumps for Berlin only;
 - d) Cleaned out and rearranged our dumps to improve their appearance;
 - e) Developing and implementing slower closure procedure to soften dump closure costs which will run into \$2 to \$3 million dollars.
- 3) Met with many City Departments including a full tour of all our school buildings.
- 4) Applied for a federal grant to implement a major drug suppression program.
- 5) Review capacity of all our bridges to post them and prevent damage due to overloading.

I will admit that my major efforts have been devoted in restating the policy that the City Council is elected by the people and responsible to the people, must take charge of the City Government, work at it, and truly become the policy makers in City Hall.

Respectfully submitted,

LEO G. OUELLET, MAYOR OF BERLIN



CITY MANAGER'S REPORT

If any fiscal year period created the environment for issues and action, it was this period. Berlin faced many perennial issues including pressures of a rising tax rate, expenditure controls, multiple changes in elected leadership, transportation, solid waste, and now the impacts related to notification that our largest employer will sell their local assets. It appears that our community was overwhelmed, yet the planned course of action to meet these issues is demonstrating success.

The City moved ahead with expenditure controls within each Department. In addition, we have successfully procured new general liability property and automobile insurance at a savings to the tax payer in excess of \$60,000 per year. The same efforts are now in progress for controlling health care costs.

Facing solid waste issues, the City management improved its approach by embarking upon an aggressive multifaceted program that includes solid waste separation beginning January 1, 1991, reduction of our solid waste at our Cates Hill Landfill at a savings of over \$250,000, recycling plans, active participation in the new Regional Solid Waste District, and proceeding with better management and plans for landfill closure.

After a decade of efforts, Berlin and the North Country witnessed the completion of the Route 115 improvements as part of the much needed upgrading in our regional transportation network. The City remained outspoken with regard to the Route 16 By-Pass project which is now contributing to the stagnation of the economies in North Conway and the North Country.

City management also initiated efforts that will set a new course for the 1990's. The first effort, through the Development Department and the Planning Board, is that of a new Master Plan. The second initiative is that of the City Manager's 10-Year Plan that will address the key issues facing Berlin and permit the City Council to prioritize service issues, capital expenditures, and available funding.

Having these management tools in place will permit Berlin to address the impacts related to the proposed sale of the James River assets in Berlin, Gorham, and Groveton. Ongoing communications, opportunistic attitudes to this change and continued industrial and economic development will help Berlin. In the coming years, the management of your City will be "Taking Care of Business" and remains firmly committed to providing both the quality and excellence in municipal services.

Respectfully submitted,

MITCHELL A. BERKOWITZ, CITY MANAGER

ASSESSOR'S REPORT

Is the only thing the Assessor's Office does is raise your assessment? People familiar with our office will tell you "no". A call from a lending institution is the first of the day. They may be checking on the ownership of a parcel or its assessed value. An appraiser stops by for information on property he is appraising. He also needs to see if there were any comparable sales. While the appraiser is here, a logger may come by to file a Notice of Intent to Cut Wood or Timber and to file a report on a completed cut.

Moments later a home owner comes in to find out how much the garage he plans to build will increase his assessment. The buyer of a twenty acre tract calls to inquire about placing his land in current use. He also wants to know what the Use Change Tax would be if he gives his son an acre building lot out of another property he owns in Current Use. A Veteran enters the office with his Air Force discharge and inquires about his eligibility for the Veteran's exemption. While he is here, he inquires about the amount of elderly exemption his father, who just turned seventy-five, will be receiving.

A local realtor drops by to see if we have a copy of the deed for a property he is listing. A surveyor may call with a list of maps and lots and wants to know the names of the owners, book and page where the deeds are recorded in the Registry of Deeds, and the address of the owner. He will be by later to get this information.

As you can see, the Assessor's Office is not here simple to "raise your assessment". We are here to serve the public and relay the information that is available in our office.

Respectfully submitted,

RICHARD STAPLETON, CITY ASSESSOR

SUMMARY INVENTORY OF TAXABLE PROPERTY

April 1, 1990

As the summary below illustrates, the Gross Valuation of the city for Tax Year 1990 is \$212,079,816. The resultant tax (mill) rate, computed by dividing the Appropriations by the Net Valuation, is \$.049 or \$49.00 per thousand dollars of valuation.

Land	\$ 26,115,700.	
Building	176,284,216.	
Public Utilities	<u>9,679,900.</u>	
GROSS VALUATION		\$ 212,079,816.
Blind Exemptions	285,000.	
Elderly Exemptions	3,496,700.	
Physically Handicapped Ex.	18,300.	
Water/Air Poll. Control Ex.	<u>6,811,266.</u>	
TOTAL EXEMPTIONS		10,611,266.
NET VALUATION		<u>\$ 201,468,550.</u>

BERLIN HOUSING AUTHORITY

During 1989, the Berlin Housing Authority was awarded an additional 22 units of Section 8 housing. This allocation brought the total number of housing units in the several rental assistance programs administered by the Authority at December 31 to 333; the comparable number ten years ago was 230. The program having the most units (183) is the tenant-based Section 8 existing program under which households live in housing of their choice provided it meets Housing Quality Standards. Units in the three other programs, moderate rehabilitation (53 units), public housing (the Hillside and Clarence M. Welch Apartments - 55 units) and managed housing (St. Regis House - 42 units) account for the remaining 45% of the Authority's total assisted housing inventory.

Housing assistance payments made in 1989 to private owners on behalf of low-income households taking part in the Authority's Section 8 programs (existing housing, moderate rehabilitation and vouchers) totaled almost \$518,000; this was \$81,000 more than was paid out in 1988 and \$368,000 more than was paid out in 1979 when a smaller existing housing program was the only program in the Authority's Section 8 portfolio. A housing assistance payment represents the difference between the total rent charged for an apartment and that part of the rent which a low-income household is required to pay; in most cases, the latter amounts to 30% of a household's adjusted monthly income.

Respectfully submitted,

DON MANGINE,

BERLIN HOUSING AUTHORITY

EXEMPTIONS GRANTED

TYPE	NUMBER	TAX DOLLARS
Elderly	295	\$ 171,338.
Blind	19	13,965.
Physically Handicap	5	897.
Water/Air Pollution Con.	4	333,850.
Veterans	970	52,950.
Building Permits Reviewed	549	
Prop. Transfers Processed	280	
ASSESSMENTS		
TYPE	NUMBER	TAX DOLLARS
Resident Tax	7,273	72,730.
Yield Tax	12	5,448.

JANUARY 1991

SUNDAY	MONDAY	TUESDAY	WEDNESDAY	THURSDAY	FRIDAY	SATURDAY
		1 New Year's Day	2	3	4	5
6	7 Last Quarter	8	9	10	11	12
13 Epiphany	14	15	16	17	18	19
20	21 Martin Luther King, Jr., 1929 Birthday Observed	22 New Moon	23 First Quarter	24 Benjamin Franklin, 1706	25	26 Robert E. Lee, 1807
27	28	29	30 Full Moon	31		

DEVELOPMENT DEPARTMENT REPORT

The Development Department is the unit of City government responsible for the planning and development needs of the City. As a unit of City government, the department, through the City Manager's office is accountable to the City Council.

The agenda for the department staff is guided by two City boards and one private nonprofit board. Work with the Planning Board, Berlin Industrial Development and Park Authority, and Berlin Economic Development Council, Inc. covers the wide spectrum of community, economic and industrial issues facing Berlin.

Berlin City Planning Board

Chairman, Henry Cote

There has been a Planning Board in Berlin since the 1930's. There are twelve members and six associates. Members are appointed by the City Council for three year terms. The Planning Board meets on the first Thursday of every month to consider land use issues and other areas of concern related to the development of the community. Its major regulatory responsibility is reviewing and approving new subdivisions. Currently, the Planning Board is in the process of revising the City's Master Plan. Other major planning tasks to follow include the revision of the Zoning Ordinance and the development of a capital improvement plan.

Berlin Industrial Development and Park Authority (BIDPA)

Chairman, Robert Goddard

The BIDPA's main function is to encourage industrial development through the provision of adequate industrial land and facilities. This City board has 16 members who are appointed by the City Council. Its primary industrial project is the Maynesboro Industrial Park. A major concern of BIDPA is the improvement and expansion of industrial incubator space. This will be a main work task in the months ahead.

Berlin Economic Development Council, Inc. (BEDCO)
President, Eugene Rivard

BEDCO was started in 1979 as a private nonprofit corporation to assist in the financing of business activities within the City. It makes loans for both existing business expansion as well as new businesses. It operates through the Development Department staff and two separate loan making boards, the Downtown Loan Administration Board and the Industrial Loan Administration Board. Some of BEDCO's members are appointed by and from the Local 75 Union, Chamber of Commerce, City Council, and BIDPA. The remainder of the board is elected by the other board members.

The Development Department staff consists of: Dennis M. Cote - Development Director; Julie Renaud Evans - Assistant Planner; Pat Gagne - Executive Secretary. The office is located next to City Hall on the second floor of the Sheridan Building (164 Main Street). In addition to staffing the Planning Board, BIDPA, and BEDCO, the office functions in the area of federal and state grants procurement for community development and housing. Staff also serves as a resource to Berlin residents with questions related to economic and community development.

Respectfully submitted,
DENNIS M. COTE,
DEVELOPMENT DIRECTOR

FEBRUARY 1991

SUNDAY	MONDAY	TUESDAY	WEDNESDAY	THURSDAY	FRIDAY	SATURDAY
					1	2 Grounding Day
3	4	5	6 Last Quarter	7	8 Boy Scouts Founded 1910	9
10	11	12	13	14	15	16
17	18	19	20 Ash Wednesday	21 St. Valentine's Day New Moon	22 George Washington 1732	23
24	25 Washington's Birthday Observed	26	27	28 First Quarter		
				Purn Full Moon		

FIRE DEPARTMENT

The Berlin Fire Department is the City of Berlin's primary emergency response department for the protection of life and property from fire, chemical, natural and mechanical emergencies. Historically the major threat to citizens of communities was fire, and Berlin geared itself to protect itself early on by realizing that a well equipped and trained Fire Department would protect its' citizens from the ravage of fire. As technology advanced through the years, so did the hazards associated with the products and processes, developed by this new technology. The development and manufacturing of synthetic materials, changes in construction practices, and life style/leisure time changes of the City's residents brought new responsibilities to the Berlin Fire Department. These responsibilities created the need for more advanced training programs in the modern techniques of today's firefighting methods. The Department is now in the process of the third level of State Fire Fighter Certification. Federal mandates and the local potential of a hazardous materials emergency from industry or transportation require that communities develop a program for protection from these hazards. This department has been trained in the awareness level and is in the process of progressing to the operational level of hazardous material emergency operations. The Department is also working in conjunction with local industry to develop the capability of technical response to mitigate hazardous materials incidents. The Fire Department is responsible for various types of rescue requiring specialized training and equipment. We are now prepared for and respond to incidents that require rescue from heights, water ice openings, collapse, below grade as well as vehicle extrication.

The Fire Prevention Bureau functions within the Berlin Fire Department under the direction of the Assistant Fire Chief who is the Fire Prevention and training officer. This division is responsible for the enforcement of Life Safety, State and Local Fire Codes, as well as Fire Prevention programs for schools, the elderly and the general public. The adoption of an updated City Fire Prevention Code will assure life safety in public, business and new construction and further protect the citizens of Berlin from potential dangers.

The City's fire alarm system, traffic controls, radio communications and electrical service needs of all City buildings are maintained by the Berlin Fire Department Electrical Systems Division. This division is staffed by the Electrical Systems Superintendent and an electrician. Electrical maintenance and installation of new equipment in all City Departments is performed by this division on a daily basis.

The Berlin Fire Department is committed to serve the City of Berlin in a professional, modern and dedicated manner.

Respectfully submitted,
PAUL E. FORTIER, FIRE CHIEF

The following is a summary of
Fire Department calls from July 1,
1989 to June 30, 1990:

Structure Fire.....	32	Places of Assembly.....	22
Outside of structure.....	2	Oil Burning Equipment.....	136
Vehicle Fire.....	12	L.P. Gas.....	15
Brush/Grass.....	16	Multi-Residential.....	14
Trash/Dumps.....	12	New Construction.....	65
Arching/Shorted Elec. Equip.....	13	Wood Burner/Chimney.....	4
Excessive Heat/No Fire.....	1	Health Care.....	25
Water/Smoke Removal.....	23	Miscellaneous.....	48
Rescue/Extrication.....	10	Complaint Investigations.....	20
Spills/Leaks.....	59	Industrial.....	19
Standby.....	9	Foster Homes.....	11
Malicious False.....	25	Day Care.....	1
Unintentional False.....	97	Alarm Inspections.....	5
Good Intent.....	26		
No Service.....	4		
Other.....	14		
TOTAL.....	355		

POLLUTION CONTROL

As Berlin moves into the 1990's, a decade which will prove to be one of substantially increased environmental awareness, the Berlin Pollution Control Department reaffirms its commitment to taking care of the business of assuring the best available wastewater treatment at the least possible cost to its residents. 1989 marks the tenth year that the Berlin Pollution Control Facility has been in operation. While the emphasis has been primarily on maintaining the treatment plant and finishing the sewer separation program, the next decade will see much of the treatment plant equipment nearing the end of its useful life and increases in the basic costs of supplies, labor, and energy. In addition, new regulations and changes in the methods of sludge disposal will require some fundamental changes in the treatment processes.

The Challenge for the Pollution Control Department will be to implement needed equipment replacements and operational changes in ways that will minimize the impact to sewer user rates, while continuing to identify areas with the potential for lowering the costs associated with sewage treatment. Berlin's Pollution Control Department looks forward to meeting these challenges in the years ahead.

Respectfully submitted,
TERRY BLOCK,
CITY ENGINEER/POLLUTION CONTROL SUPT.

MARCH 1991

SUNDAY	MONDAY	TUESDAY	WEDNESDAY	THURSDAY	FRIDAY	SATURDAY
					1	2
3	4	5	6	7	8	9
10	11	12	13	14	15	16
17	18	19	20	21	22	23
St. Patrick's Day				Spring Begins		First Quarter
24	25	26	27	28	29	30
31						Passover Full Moon

ENGINEERING DEPARTMENT

engineering in: the application of scientific, economic, and management principles to the solution of physical, service, and system problems to implement community plans, meet community goals, and achieve optimum costs of construction, operation, and maintenance.

This definition above may sound a little obscure to most people, but it translates to tangible dividends for all of Berlin's citizens. Berlin's Engineering Department is concerned with a multitude of items that most of us take for granted, including streets, sewers, drainage, wastewater treatment, public buildings, street lighting, traffic control, solid waste management and a host of other issues crucial to Berlin's infrastructure and economy. "Taking care of business" for this department often means stretching available funds and scrutinizing operations, to insure that projects achieve the maximum possible benefit. Included in the Department's FY89-90 achievements are the successful completion of the following projects:

- Berlin Mills Bridge Rehabilitation
- Streetlight Conversions
- Police/Recreation Facility Roof Replacement
- School Roof Replacements/Repairs (High School, Middle School, Bartlett School, and Brown School)
- Phase II hydrogeological studies (East Milan and Cates Hill Landfills)
- Computerization of Berlin's Police and Health Departments
- City Hall Window Replacement
- Berlin Public Works Facility Master Plan

The Engineering Department is proud to be part of the team that cares for Berlin and the facilities which keep it functioning.

Respectfully submitted,
TERRY L. BLOCK, PE,
CITY ENGINEER

PUBLIC WORKS DEPARTMENT

The Public Works Department provides a number of services to the citizens of Berlin. They include: the maintenance of some 60 miles of streets; many more miles of sidewalks that need to be swept, patched, and overlaid. We also provide snow removal, street stripping, street marking, the fabrication and installation of street and traffic signs. We construct retaining walls, install guard rails and guard fence. We provide the City with daily garbage removal, a clean-up week in the Spring and Fall. We maintain the East Milan Landfill and the Cates Hill Landfill, and three cemeteries. We also maintain sewerage treatment and collections, and the storm sewer system. We provide equipment maintenance for all of the Public Works Department, Fire Department, Recreation Department, Health Department and Engineering Department; we assist at the airport and we maintain gas and fuel distribution.

If for any reason you have any questions about the Public Works services, please call the Public Works Department at 752-4450.

Repaired catch basins & manholes.....	22
Rebuilt manholes & catch basins.....	23
New catch basins & manholes.....	5
Replaced drain lines & new drain lines.....	789'
Replaced sewer lines.....	680'
Replaced service lines.....	395'
Salt for winter use.....	1,427.56 tons
Sand for winter use.....	2,555.16 tons
Cover for East Milan Landfill.....	7,000 cubic yards
Loam for running track.....	2,000 cubic yards
Street signs installed & repaired.....	380
Spring Clean Up Week.....	176 calls
Fall Clean Up Week.....	126 calls

New equipment purchased this year included:

- 1 - Street Sweeper
- 1 - TD Dozer Tractor
- 1 - Air Floor Jack
- 1 - Chain Saw
- 1 - Air Hammer, Rock Drill

Respectfully submitted,

MAURICE WHEELER
DIRECTOR OF PUBLIC WORKS

APRIL 1991

SUNDAY	MONDAY	TUESDAY	WEDNESDAY	THURSDAY	FRIDAY	SATURDAY
	①	2	3	4	5	6
	All Fools' Day	9	10	11	12	13
7		16	17	18	19	20 Thomas Jefferson, 1743
14 Last Quarter	⑮	23	24	25	26 Revolutionary War Began, 1775	27
21 New Moon	22	30				
28 First Quarter	29					

LIBRARIAN'S REPORT

The Berlin Public Library has taken a very active part in serving the needs of the community.

An exhibit by the N.H. Historical Society was on display upstairs in the library for six weeks commencing on August 15, 1989 and ending on September 15, 1989. The theme of the exhibit was "New Hampshire's Present: The Future's Past"; it was very well received by all age groups. In March, Women's History Month was observed with a special book display.

A 1989 Fall Lecture Series, "More evenings with Ingrid" was enjoyed by all who attended. These four lectures, as well as a spring lecture series, consisting of three lectures on varying topics of local interest were held at the Fortier Library in the New Hampshire Technical College. The Spring series had its beginning on March 7, 1990. These lecture series are co-sponsored by the Berlin Public Library and the Fortier Library. These lectures were attended by a varied group of people from Berlin and the neighboring communities. On the average, 15 persons per evening are on hand to enjoy; throughout the series, we are very fortunate to be able to serve well over 250 persons of all ages.

The Berlin Public Library is also pleased to sponsor an outreach program which allows homebound readers to have books delivered to their homes every Friday afternoon.

Class visitations, held every October, bring in all the students of the city's elementary schools to experience "hands-on" training in library use skills and to observe the many learning materials available for their use. The library also hosts Head Start students on the second Thursday of every month. This group consists of 18 students and five adults. The Berlin preschool youngsters are also guests of the public library in the fall.

The exceptional children, under Mrs. Waterman's able care, enjoy spending Monday mornings in the Children's Department. The library also plays host to the Milan School every spring on a regular basis. This group consists of fifth and sixth graders along with their teachers and aides.

The Children's Department presents films for children each Thursday afternoon during the school year. Story hour is hosted for pre-schoolers every Thursday morning in the summer. Children's Book Weeks are observed at the Berlin Public Library Children's Department as well as nationally.

Halloween 1989 was celebrated at the Children's Department with a Halloween Story Hour presented by Ingrid Graff. The nationally observed "Night of a Thousand Stars" was enjoyed by Berlin area children as well in April of 1990. The children were read to from 7 to 8 p.m. by local "stars" Andre Belanger, the Reverend Joseph Letendre and Emily Stiles.

The summer reading program is always well received and this year was no exception. The theme of the program was "The Amazing Stories Book Club". Sixty-four students signed up for the program and 25 of them finished the 12 projects required for successful completion. A party was held for those who finished; this year, Romeo Theriault presented a magic show, White Mountain Distributors donated snacks and soft drinks, and the staff provided home made treats. In addition, each child received his/her chart, a certificate and a gift.

Respectfully submitted,
YVONNE THOMAS, LIBRARIAN

Berlin Public Library

Statistics

	Circulation		Total
	Adults	Juveniles	
Fiction	17,391	10,370	31,382
Philosophy	379	62	611
Religion	121	96	276
Social Sciences	974	747	2,195
Philology	52	86	368
Pure Sciences	327	1,411	2,219
Technology	1,624	866	3,201
The Arts	844	889	2,319
Literature	537	384	1,170
Geography & History	429	399	1,022
Geography & Travel	448	76	694
Biography	530	370	1,102
General	166	228	485
Periodicals	4,839	134	6,259
Records & Tapes	318		318
Paperbacks	4,671		4,671
Videocassettes	4,613		4,613
TOTALS	38,627	16,139	54,766
Books loaned to other libraries			18
Books borrowed from NH State Library			168
Books borrowed from other libraries			122
TOTAL CIRCULATION			55,074

Library Resources

	Adult	Juveniles	Total
No. books beginning of year	24,230	13,024	37,254
No. volumes added during year	873	359	1,232
Books as gifts	570	34	604
TOTAL VOLUMES	25,673	13,417	39,090
No. volumes lost or discarded	847	233	1,080
TOTAL VOLUMES END OF YEAR	24,826	13,184	38,010
No. of records owned	705		705
No. of cassettes owned	190		190
No. of videocassettes owned	354		354
No. of reels of microfilm	185		185
No. magazine subs. & gifts	138	9	147
No. newspapers	17		17
TOTAL REFERENCE BOOKS	2,435		2,435
Acquisitions & Registrations			
Gifts (hardcover)	105	14	139
Gifts (paperback)	465		465
Replacements	14	1	15
Books Mended	455	88	543
Reference Questions	2,768	78	2,846
Films Borrowed from State		123	123
Non-Active Cards Pulled	472	1	473
Transfers -- Juvenile to Adult	126		126
Out of Town Registrations (Deposit)	424		424
New Registrations	695	271	966
TOTAL NUMBER OF BORROWERS	10,726	3,742	14,468

MAY 1991

SUNDAY	MONDAY	TUESDAY	WEDNESDAY	THURSDAY	FRIDAY	SATURDAY
			1 <small>Law Day Loyalty Day</small>	2	3	4
5	6	7 <small>Last Quarter</small>	8	9	10	11
12	13	14 <small>New Moon</small>	15 <small>V-E Day</small>	16 <small>Ascension Day</small>	17	18
19 <small>Mother's Day</small>	20	21 <small>American Red Cross, 1881</small>	22	23	24	25 <small>Armed Forces Day</small>
26 <small>Parade(s)</small>	27 <small>Victoria Day (Canada) First Quarter</small>	28 <small>Full Moon</small>	29	30	31	

RECREATION & PARKS

LEISURE: Involves social interaction, celebration, mastery and self-expression.

The services provided by the Berlin Recreation and Parks Department during the 1990 program year certainly adhere to the aforementioned definition. Each day, our department works to provide the most comprehensive leisure services possible. We are mindful of the role of recreation activities as restorative parts of our contemporary lives. We strive to provide parks, fields, and other leisure sites that will act as "charms" to invite each of us into the most active and healthy lifestyle we may experience. As a child consciously masters the skill of playing hockey or as a family unconsciously appreciates the recreational value of nature while visiting Jericho Lake Park, the Recreation and Parks Department is providing for the community's leisure needs.

Of special note in 1990 was our expansion of seniors 55+ programs. A number of Jericho Lake chicken barbecues, along with an extensive list of educational and recreational trips all provided an entertaining program schedule. The Recreation and Parks Department, in cooperation with other senior services, sponsored the first North Country Seniors Olympics program in August, 1990.

Youth and adult programming continued to be a mainstay in the department's service area. Programming for children ages 3 - 10 continues to expand annually.

Additions and improvements to outdoor park services in the community can be seen in the development of the Leathers Lane Playground, the Horse Bank Park Gazabo, and the Community Track. Each of the quality volunteer community projects will allow for the future outdoor leisure needs of our community.

If it was the social interaction of a Seniors Valentine's party or the 4th of July Jericho Lake celebration, the young child who made Christmas crafts with our Little Tykes program, or a group of teens enjoying all their favorite music with our St. Patrick's Day dance, the Berlin Recreation and Parks Department continued "taking care of business" in 1990.

Respectfully submitted,

LAURA LEE VIGER

RECREATION AND PARKS DIRECTOR

YOUTH:

PROGRAM

1. Baseball, Babe Ruth	56
2. Baseball, Beginners	40
3. Baseball, Farm League	165
4. Basketball, 1st & 2nd grade	38
5. Basketball, 3rd & 4th grade Boys	78
6. Basketball Camps (2 sessions)	64
7. Basketball, 3rd & 4th grade Girls	26

ATTENDANCE

1. Easter Egg Hunt	300
2. 11th Annual Gong Show	16 acts
3. Halloween Haunted House	189 spectators
4. Holiday Crafts Fair	704
5. Special Olympics	29 booths
	40

8. Basketball Tournament, 3rd/4th Boys & Girls	9 teams
9. Dances (4)	276
10. Hockey Development	129
11. Jericho Day Camp (2 sessions)	31
12. 1st & 2nd Grade Kickball (2 groups)	49
13. King's Puppeteers	120
14. Little Tykes Playground (11 sessions)	127
15. Penny carnival	150
16. Playground trips (5)	53
17. 3rd-6th Grade Ski Program	182
18. 1st & 2nd Grade Soccer (2 groups)	61
19. 3rd & 4th Grade Soccer	83
20. Girls Softball	108
21. Swimming Lessons (4 sessions)	19
22. Tennis Lessons (2 groups)	13
23. Theater Camp	10
24. Theater Festival, N.C.A.A. Children's	164
25. Theater Resources for Youth - Potpourri	75
26. 1st & 2nd Grade Volleyball	24

ADULT

1. Archery	65
2. Community Gardens	29 lots
3. Dog Obedience	17
4. Exercise/Slimnastics Programs (5 sessions)	273
5. Gym Rentals	71 groups
6. Jericho Camping & Shelter Rentals	7 groups
7. Jericho Daily Attendance	275 cars plus 185 individuals
8. Jericho Family Passes	10 families
9. Jogging/Basketball - Middle School	53
10. Volleyball, Coed	8 teams
11. Volleyball, Men's	6 teams
SENIORS	
1. 50+ Exercise Program	6
2. Senior Olympics	110
3. Picnics (2)	65
4. Trips (3)	80
5. Seniors Walking Program	40 daily

SPECIAL EVENTS

1. Easter Egg Hunt	300
2. 11th Annual Gong Show	16 acts
3. Halloween Haunted House	189 spectators
4. Holiday Crafts Fair	704
5. Special Olympics	29 booths
	40

JUNE 1991

SUNDAY	MONDAY	TUESDAY	WEDNESDAY	THURSDAY	FRIDAY	SATURDAY
						1
2	3	4	5	6	7	8
			Last Quarter	D-Day, Normandy 1944		
9	10	11	12	13	14	15
			New Moon		Flag Day	
16	17	18	19	20	21	22
Father's Day	Bunker Hill Day		First Quarter		Summer Begins	
23	24	25	26	27	28	29
30				Full Moon		

WELFARE DEPARTMENT

The Welfare Department administers General Assistance to persons and families in the City who lack adequate resources for their basic needs as required by the State of New Hampshire Welfare Statutes and in accordance with guidelines adopted by Council. The Department also directs a Workfare Program, wherein, able-bodied recipients work for a City Department or a non-profit organization at a job that is within their capacity, in exchange for cash value of assistance provided.

General Assistance is temporary, emergency aid such as food, shelter, heat, utilities, and medical emergencies to sustain a person or his/her household until they can apply for, be found eligible, and begin receiving aid from state and federal programs. It is longer-term assistance, as a last resort for applicants who are not eligible for aid from another source, for one reason or another.

The following summary represents some of the activities of the Department for the fiscal year July 1, 1989 through June 30, 1990:

Office Visits.....	2,862
Cases Interviewed.....	304
Cases Assisted Financially.....	134
Families.....	38
Singles.....	96
Welfare Orders Issued.....	984
Hours worked on the Workfare Program....	6,161

The Department also provides information and guidance, and directs applicants and recipients to apply for available aid at appropriate agencies.

Respectfully submitted,

ANNETTE LANGEVIN,
ADMINISTRATOR OF WELFARE

BERLIN WATER WORKS

Water delivered into the water distribution system for this report period totaled 1,373,000,000 gallons, 146,000,000 more gallons than the previous report period. The increase is primarily due to an increase in industrial water use by James River and to an increase in frozen water service lines during the winter season.

Water Commissioners approved a 1990 calendar budget in the amount of \$1,028,550. Interest and principle payments totaling \$140,300 was paid to the City for the annual 1976 Water Bond Debt and \$105,000 was paid to the City for past debt obligation of the Water Bond.

Annual fall and spring flushings of fire hydrants was performed with damaged hydrants repaired or replaced. During the winter, Water Works labor cleared the shoreline at Godfrey Dam of brush and burned same at the site.

Water Works continued to provide assistance Midway Excavators on the City Contract 11, Sewer and Water Project. Several service lines curb stops were replaced and main line valves and service boxes were brought up to grade for final street paving.

In October, Water Works labor finalized the wood and stone cribbing required to protect the Godfrey Dam pipeline and river bank where the pipeline crosses the North Branch of the Ammonoosuc River. Work also was performed on the pipeline road, culverts and pipeline air release valves.

Technical assistance analysis reports on various buildings operated by the Berlin Water Works were submitted to the Governor's Energy Office for their review, approval, and funding. We replaced ten windows at our Jericho Filter Plant with energy efficient units.

Water line improvements were performed on Burgess Street, Cheshire Street, Jordan Avenue, Myrtle Street, Hutchins Street, Verdun Street and York Street. Midway Excavators was retained to perform the improvements on Burgess and Cheshire. Water Works staff performed the improvements on the remaining streets. Summer help assisted in the repairs to mains and services throughout the distribution system and for other maintenance work as well as hydrant painting. The annual running water program was started December 18, 1989 and was stopped on April 24, 1990 with 131 frozen service line calls responded to by the Water Works. National Water Week was celebrated May 6th through May 12th with an open house held at the East Milan Road Water Treatment Facility. A proclamation to honor National Water Week was proclaimed by the City Council.

Respectively submitted,

ALBIN D. JOHNSON, P.E.
SUPERINTENDENT & CHIEF ENGINEER

JULY 1991

SUNDAY	MONDAY	TUESDAY	WEDNESDAY	THURSDAY	FRIDAY	SATURDAY
	1	2	3	4	5	6
	Canada Day (Canada)			Independence Day	Last Quarter	
7	8	9	10	11	12	13
				New Moon		
14	15	16	17	18	19	20
				First Quarter		First Manned Moon Landing 1969
21	22	23	24	25	26	27
					Full Moon	
28	29	30	31			
World War I Began 1914						

POLICE DEPARTMENT

The Berlin Police Department has as its primary purpose, the preservation of peace protection of life and property in a manner consistent with the freedoms secured by the Constitution. In addition, the Department is charged with the enforcement of a wide variety of state laws and local ordinances.

The patrol vehicle, because of its high visibility, is one of the City's most noticeable representatives. Therefore, in the past year the Police Department has uniformly and conspicuously marked all its vehicles used in routine or general patrol with reflective decals. This should increase safety, should serve as a warning to potential violators, and should provide the citizens with a feeling of security.

One of the many additions made to ensure better service to the community was the purchase of an alternate source of electrical power. It will be sufficient enough to ensure continued operation of emergency communication equipment in the event of a failure of the primary power source.

The Communications Division, the newest division of the Department, was also established. It is headed up by a part-time Dispatcher Supervisor and is directly supervised by the Sergeant in Charge. A full staff will consist of a total of six part-time personnel who will provide coverage twenty-four (24) hours each day, seven (7) days a week.

Animal	519
Escort	278
Alarm	186
Theft	229
Vandalism	318
Assist Fire/Amb	84
Burglary	138
Intoxication	72
Miscellaneous	486
Total calls for service.....	8,011

Respectfully submitted,

ALAN TARDIF
CHIEF OF POLICE

CITY CLERK'S REPORT

For the City Clerk's Office, "Taking Care of Business", the theme of the 1989-1990 Annual Report, included rendering service to the general public in the following ways:

- Issued certified copies of vital records
- Issued marriage licenses
- Completed applications to amend vital records
- Completed delayed certificates of birth
- Assisted in genealogy research
- Answered telephone and over-the-counter inquiries, making referrals when necessary
- Accepted voter registrations and changes in party affiliation
- Arranged for public sessions on behalf of the supervisors of the voter checklists
- Provided copies of ordinances, minutes of meetings, and other public documents
- Filed and indexed public records, such as Articles of Agreements, etc.
- Placed notices of public meetings and/or hearings in local newspaper
- Notarized documents and affidavits
- Sold cemetery plots and issued grave digging orders
- Responded to concerns and/or complaints about cemetery plots
- Issued a variety of licenses and permits

On occasion, the City Clerk assisted the public after office hours to meet special needs. Additionally, the Collections Department recorded and filed UCCs (Uniform Commercial Code), issued dog licenses, and fish and game licenses. Although a great deal of the City Clerk's time is devoted to meeting the needs of the public, the City Clerk also:

- Attended Council meetings and public hearings and recorded and indexed the minutes for same
- Assisted the City Manager and Mayor in preparing the City Council agenda for regular meetings
- Indexed and filed resolutions, ordinances, city deeds and leases, agreements and other City related miscellaneous records.

Respectfully submitted,
LISE MALIA, CITY CLERK

VITAL STATISTICS	
1288-1289	1289-1290
Births 194	191
Marriages 103	81
Deaths 137*	142

* The 1989 Annual Report showed 202. It should have shown 137.

AUGUST 1991

SUNDAY	MONDAY	TUESDAY	WEDNESDAY	THURSDAY	FRIDAY	SATURDAY
				1	2	3
4	5	6	7	8	9	10
11	12	13	14	15	16	17
18	19	20	21	22	23	24
25	26	27	28	29	30	31

Let's Quarter

New Moon

Full Quarter

Pineapple Lard Opened 1914

Lab. Mass

Woman Suffrage 1920

HEALTH DEPARTMENT

Inspection Services of this Department

Restaurant Licenses Issued	41
Ambulance Services Licensed.	1
Ambulances Vehicles Licensed.	4
Ambulance Attendants Licensed.	6
Municipal Water Analyses	350
Child Care Facilities.	5
Foster Homes	3
Medical-Clinical Services	
Number of Office Patients.	120
Number of Office Visits.	797

Immunizations & Tests

Oral Polio	60
DTP Injections	49
Measles, Mumps, Rubella Vaccine.	29
TB Mantoux Tests	345
Td Injections.	22
DT Injections.	1

Clinic Attendance Record

Cardiac Clinic	24
Cholesterol Clinic	333
Genetic Clinic	11
Flu Shots.	466
Immunization Clinic.	110

Public Health Nursing

Home Nursing Visits.	3,391
Home Nursing Patients.	209
Physical Therapy Visits.	474
Occupational Therapy Visits.	142
Home Health Aide Visits.	1,774
School Nursing Visits.	56
Inspections by School Nurse.	323

Special School Testing Programs

Malco Hearing Tests and Retests.	153
Scoliosis Screening.	44

Other Services

Ambulance Calls in Contract Area	621
Ambulance Calls Outside Contract Area.	198
Burial/Transit Permits Issued.	130

Respectfully submitted,
ROBERT A. DELISLE
HEALTH OFFICER

HOUSING INSPECTOR'S REPORT

UNITS	BUILDINGS	RENTAL
Moderate Rehab	14	53
Subsidy Loans	0	
Rooming House Permits	13	
Inspections upon Complaints	42	
Student Housing	7	
Units Inspected	181	
Violations	48	
Violations Corrected	48	
Rooming House Units	102	
Structures Inspected	192	
Units Condemned		11

Respectfully submitted,

NORMAN ROLLINS,
HOUSING INSPECTOR

BUILDING INSPECTOR'S REPORT

PERMITS ISSUED	# OF PERMITS	ESTIMATED COSTS
Commercial Addition	8	\$2,061,000.00
Commercial Alteration	24	434,600.00
Electrical	181	458,780.00
Garages/Carports	37	140,445.00
Industrial Alteration	5	390,000.00
Industrial Building	3	109,300.00
Mobilehomes	1	55,000.00
Plumbing	40	118,960.00
Residential Addition	58	771,487.00
Residential Alteration	166	1,261,465.00
Siding	44	236,192.00
Signs	14	23,154.00
Single Family Dwelling	10	785,000.00
Swimming Pools	10	71,600.00

TOTAL	601	\$6,916,983.00
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Respectfully submitted,
FERNAND VILLENEUVE,
BUILDING INSPECTOR

SEPTEMBER 1991

SUNDAY	MONDAY	TUESDAY	WEDNESDAY	THURSDAY	FRIDAY	SATURDAY
1	2	3	4	5	6	7
World War II Began, 1939 Last Quarter	V-J Day Labor Day					
8	9	10	11	12	13	14
Grandparents' Day New Moon	Jewish New Year	Jewish New Year				Star Spangled Banner Written, 1814
15	16	17	18	19	20	21
First Quarter		Citizenship Day	Yom Kippur			
22	23	24	25	26	27	28
	Fall Begins Full Moon					
29	30					

The City's financial records are maintained on the IBM 34 System.

This Department is responsible for the following processes, and where applicable, indicate approximate number of annual transactions and amounts.

[illegible]

In addition to the above, this Department administers Health Insurance for the City Employees, Water Works, Cobra Extension, as well as for 126 Retirees, (total covered - 291 Members). The Finance Department also administers life Insurance, Accident and Sickness, N. H. Retirement Programs, R. E. Mutual Pension Plan, Workers Compensation and Unemployment Compensation for all City Employees.

This Office is responsible for the Central Services Purchasing and Billing of gas, office supplies and other purchases for City Departments and State Agencies. This Department is also responsible for the record keeping of the Berlin Airport Authority - Sales of Air Gas.

The Finance/Collection Department has a staff of six full-time employees and one part-time employee. In addition to the Comptroller/Tax Collector, the following staff is as follows - Anita Valliere, Accountant - Jeannette Laflamme, Supervisor Computer Division/Payroll - Lillian Travers, Accounts Payable Clerk - Elaine Tremblay, Senior Collection Clerk - Lucille Lavoie, Receptionist/Account Clerk.

RESPECTFULLY SUBMITTED,

Elvira Becker

ALYNE BOUCHER
Comptroller/Tax Collector

OCTOBER 1991

SUNDAY	MONDAY	TUESDAY	WEDNESDAY	THURSDAY	FRIDAY	SATURDAY
		1 Last Quarter	2	3	4	5
6	7	8	9 Left Erikson Day Fire Prevention Day	10	11	12
13	14 New Moon	15	16	17	18	19
20	21 Thanksgiving (Canada) Columbus Day Observed	22 First Quarter	23 Full Moon	24 United Nations Day	25	26 Revolutionary War Ended
27	28	29	30 Last Quarter	31 Halloween		

TAX COLLECTOR'S REPORT

The following is the Tax Collector's Report for the period ending June 30, 1990.

	1990 REAL ESTATE TAXES	1989 REAL ESTATE TAXES	1989 TAX LIENS	1988 TAX LIENS	PR. YEAR'S TAX TITLES	SEWER USER TAXES	1990 RESIDENT TAXES	1989 RESIDENT TAXES
07-01-89 Uncollected Balance	-0-	\$1,139,681.	-0-	\$373,848.	\$ 108,670.	\$133,128.	-0-	\$ 40,900.
Taxes Sold to City ²	-0-	(491,218.)	\$601,830.			(63,101.)		(460.)
Tax Warrants	4,446,804. ¹	4,922,880.	-0-			679,690.	72,730.	-0-
Collections/Redemptions	(1,586,813.)	(5,540,877.)	(44,971.)	(157,556.)	(93,882.)	(573,162.)	(29,040.)	(25,946.)
Refunds/Overpayments	-0-	11,686.				291.	50.	827.
Liens - RSA - 72:38A	-0-	(2,044.)		(1,689.)	(1,100.)	(128.)		
Abatements/Deeds/Discount	(151.)	(40,108.)		(2,380.)	(5,745.)	(12,463.)		
Reserve - Uncollectibles	-0-	-0-	-0-	-0-	-0-	-0-		
Uncollected Balance 06/30/90	\$2,859,840.	-0-	\$556,859.	\$212,223.	\$ 7,943.	\$164,255.	\$43,740.	\$15,321.

Other Taxes/Interest Collected

Special Warrants	\$36,695.
Resident Taxes - Uncommitted	3,070.
Interest - Delinquent Taxes	60,293.
Interest - Tax Liens	44,338.
Resident Taxes - Penalties	596.
Sewer Taxes - Interest	5,821.

¹ Warrant 1/2 Year

² Includes 1989 Real Estate Taxes, Sewer Taxes, Resident Taxes, Interest, Costs and Fees.

NOVEMBER 1991

SUNDAY	MONDAY	TUESDAY	WEDNESDAY	THURSDAY	FRIDAY	SATURDAY
					1	2
3	4	5	6	7	8	9
10	11	12	13	14	15	16
17	18	19	20	21	22	23
24	25	26	27	28	29	30

All Saints' Day

Election Day

New Moon

Veterans Day

First Quarter

Gethysburg Address 1863

Full Moon

Thanksgiving
Last Quarter

SCHOOL DEPARTMENT

The 1989-90 school year in the Berlin City schools got off to a shaky start. The Berlin Education Association and the Board of Education negotiated a 3-year agreement and presented the cost items to the City Council. The City Council refused to approve the cost items indicating that they were excessive. As a result, when school started in September, the teachers established a pattern of what was called "Work To Rule". Upon various discussions between the Board of Education, the BEA and City Council, the first year of the 3-year pact was approved. From that point, the school year progressed very satisfactorily.

Even though our enrollment declined slightly, the high school enrollment pretty much held its own, and the decline was felt primarily in the kindergarten enrollment. It is expected that our enrollment will increase slightly over the next several years.

The most significant changes that occurred in the school system are occurring at Brown Elementary School. Brown School is a part of the state-supported School Improvement Program. As indicated, significant changes have occurred. One of the more ambitious programs to be tackled in the City in quite some time was generated by the SIP team of Brown School. A community playground was planned, developed, and built on the school site with donations and volunteer help. It is a tremendous asset to the City.

In the area of curriculum, the Board of Education approved an AIDS Curriculum that was developed by our high school students and staff.

A highlight at the high school was the trip to England by the high school band that was paid for through fundraising activities with the individual students and parents making up whatever shortage there was in the amount raised. It proved to be an exciting experience for the bandman.

As in previous years, the school department costs have increased significantly. Because of an increase in Foundation Aid, the increased costs have not resulted in a significant increase in local taxes. It is felt that, overall, the 1989-90 school year was educationally successful, and we are looking forward to 1990-91.

Respectfully submitted,

RICHARD STEUDLE,
SUPERINTENDENT OF SCHOOLS

DECEMBER 1991

SUNDAY	MONDAY	TUESDAY	WEDNESDAY	THURSDAY	FRIDAY	SATURDAY
1	2	3	4	5	6	7
Advent	Hanukkah				New Moon	Pearl Harbor Day
8	9	10	11	12	13	14
						First Quarter
15	16	17	18	19	20	21
Bill of Rights Day		Wright's First Flight 1903				Prayers Lauded 1620 Full Moon
22	23	24	25	26	27	28
Winter Begins			Christmas			Last Quarter
29	30	31				

CITY OF BERLIN

GENERAL PURPOSE FINANCIAL STATEMENTS
AND SUPPORTING SCHEDULES
FOR THE FISCAL YEAR ENDED JUNE 30, 1990

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Mason & Rich Professional Association

ACCOUNTANTS & AUDITORS

DONALD F. MASON, P.A.
JON R. LANG, C.P.A.
THOMAS L. MARSH, C.P.A.

MICHAEL G. LULL, C.P.A.
RALPH P. SCHMITT, C.P.A.
JOHN E. LYFORD, C.P.A.
LINDA A. JOHNSON, C.P.A.
JEREMY F. SHINN, C.P.A.

OFFICES AT
TWO CAPITAL PLAZA, SUITE 3-I
CONCORD, NEW HAMPSHIRE 03301
TELEPHONE (603) 224-2000

TWENTY-THREE HIGH STREET
PORTSMOUTH, NEW HAMPSHIRE 03801
TELEPHONE (603) 436-0906

INDEPENDENT AUDITOR'S REPORT

August 17, 1990

Honorable Mayor, City Council and City Manager
City of Berlin, New Hampshire

We have audited the accompanying general purpose financial statements of the City of Berlin, New Hampshire as of and for the fiscal year ended June 30, 1990 as listed in the table of contents. These financial statements are the responsibility of the City's management. Our responsibility is to express an opinion on these financial statements based on our audit. We did not audit the financial statements of Home Health Care which represents 21 percent and 41 percent respectively, of the assets and revenues of the Special Revenue Fund. Those statements were audited by other auditors whose report has been furnished to us and our opinion, insofar as it relates to the amounts included for Home Health Care, is based solely on the report of the other auditors.

We conducted our audit in accordance with generally accepted auditing standards and the standards for financial and compliance audits contained in the Standards for Audit of Governmental Organizations, Programs, Activities and Functions issued by the U.S. General Accounting Office. Those standards require that we plan and perform the audit to obtain reasonable assurance about whether the financial statements are free of material misstatement. An audit includes examining on a test basis, evidence supporting the amounts and disclosures in the financial statements. An audit also includes assessing the accounting principles used and significant estimates made by management, as well as evaluating the overall financial statement presentation. We believe that our audit and the report of other auditors provide a reasonable basis for our opinion.

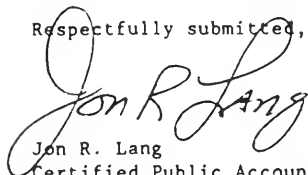
The general purpose financial statements referred to above do not include the financial statements of the Berlin Water Works and the Public Works Pension Trust which should be included to conform with generally accepted accounting principles. The Berlin Water Works and Public Works Pension Trust (component units of the City) utilize different year ends. As a result, required disclosures of assets, liabilities, revenues and expenditures are not available.

The City has not maintained a complete record of its general fixed assets as required by generally accepted accounting principles. Accordingly, a statement of general fixed assets is not included in the financial statements. The amounts that should be recorded as general fixed assets are not known.

In our opinion, based on our audit and the report of other auditors, except for the effects of the matters discussed in the third and fourth paragraphs, the combined financial statements referred to above present fairly in all material respects, the financial position of the City of Berlin, New Hampshire as at June 30, 1990 and the results of its operations and cash flows of its proprietary fund types for the fiscal year then ended in conformity with generally accepted accounting principles.

Our audit was made for the purpose of forming an opinion on the combined financial statements taken as a whole. The accompanying combining and individual fund financial statements and schedule of Federal Financial Assistance listed as supporting schedules in the table of contents are presented for purposes of additional analysis and are not a required part of the combined financial statements of the City of Berlin, New Hampshire. The information has been subjected to the auditing procedures applied in the audit of the combined financial statements and in our opinion, is fairly stated in all material respects in relation to the combined financial statements taken as a whole.

Respectfully submitted,



Jon R. Lang
Certified Public Accountant
MASON & RICH PROFESSIONAL ASSOCIATION
Accountants and Auditors

CITY OF BERLIN, NEW HAMPSHIRE
COMBINED BALANCE SHEET - ALL FUND TYPES AND ACCOUNT GROUPS
JUNE 30, 1990

	Governmental Fund Types			Proprietary Fund Types			Fiduciary Fund Types		Account Groups	
	Special Projects			Enterprise			Trust		General Long	
	General	Revenue	Capital	Revenue	Capital	Projects	Enterprise	Agency	Term	Debits
ASSETS										(Memorandum Only)
Cash	\$1,391,336	\$ 1,693	\$ -	\$ -	\$ -	\$123,249	\$ -	\$ -	\$ -	\$ 1,516,278
Temporary Investments	2,302,007	-	-	-	-	309,564	-	-	-	2,611,571
Taxes Receivable (Note 2)	3,698,726	-	-	-	-	-	-	-	-	3,698,726
Accounts Receivable	92,298	54,678	-	-	-	172,327	-	-	-	319,303
Notes Receivable	-	4,034	-	-	-	-	-	-	-	4,034
Due from Other Governments (Note 3)	1,139,287	134,956	-	-	-	-	-	-	-	1,274,243
Due from Other Funds (Note 9)	379,581	251,873	910,325	438,648	37	-	-	-	-	1,980,464
Inventories: Food/Supplies	-	8,692	-	7,632	-	-	-	-	-	16,324
Donated Commodities	-	7,777	-	-	-	-	-	-	-	7,777
Prepaid Expenses	28,869	-	-	-	-	-	-	-	-	28,869
Restricted Assets	-	23,109	-	-	-	-	-	-	-	23,109
Net Investment in Direct Financing Leases (Note 7)	-	-	-	-	-	330,882	-	-	-	330,882
Investment Property	-	-	-	-	-	192,794	-	-	-	192,794
Fixed Assets (Note 6)	-	-	-	-	-	26,163,418	-	-	-	26,163,418
Amount to be Provided for Sick Leave	-	-	-	-	-	-	-	-	1,078,980	1,078,980
Amount to be Provided in Future Years for Retirement of General Long-Term Debt	-	-	-	-	-	-	-	-	9,067,500	9,067,500
TOTAL ASSETS	\$9,032,104	\$486,812	\$910,325	\$27,305,701	\$432,850	\$10,146,480	\$48,314,272			

The Notes To The Financial Statements Are An Integral Part Of These Statements

CITY OF BERLIN, NEW HAMPSHIRE
COMBINED BALANCE SHEET - ALL FUND TYPES AND ACCOUNT GROUPS
JUNE 30, 1990

	LIABILITIES AND FUND EQUITY					Proprietary Fiduciary		Account	
	Governmental Fund Types		Fund Types		Fund Types	General	Groups		
	General	Special Revenue	Capital Projects	Enterprise and Agency	Trust	Long	Term Debts		
							(Memorandum Only)		
Liabilities									
Accounts Payable	\$ 336,096	\$ 29,546	\$ -	\$ 8,144	\$ -	\$ -	\$ -	\$ 373,786	
Accrued Liabilities	314,072	7,457	-	25,700	-	-	-	347,229	
Deferred Revenues (Note 1)	5,200,422	7,777	-	-	-	-	-	5,208,199	
Due to Other Funds (Note 9)	1,600,884	55,862	257,316	-	-	-	-	1,914,062	
Accrued Sick Leave	-	-	-	-	-	1,078,980	-	1,078,980	
Due to Specific Individual and/or Groups	-	-	-	-	112,427	-	-	112,427	
Notes Payable (Note 5)	-	-	-	790,858	-	-	-	790,858	
Bonds Payable (Note 4)	-	-	-	210,000	-	9,067,500	-	9,277,500	
Total Liabilities	7,451,474	100,642	257,316	1,034,702	112,427	10,464,480	-	19,103,041	
Fund Equity									
Contributed Capital	-	-	-	26,190,180	-	-	-	26,190,180	
Retained Earnings	-	-	-	80,819	-	-	-	80,819	
Fund Balances:									
Reserved for Interfund Loan	66,402	-	-	-	-	-	-	66,402	
Reserved for Encumbrances	752,931	979	-	-	-	-	-	753,910	
Reserved for Prepaid Expenditures	28,869	-	-	-	-	-	-	28,869	
Reserved by Trust Instruments	-	-	-	-	110,578	-	-	110,578	
Unreserved:									
Designated by Trust Instruments	-	-	-	-	209,845	-	-	209,845	
Designated for Specific Capital Projects	-	-	910,325	-	-	-	-	910,325	
Designated for Specific Purposes	-	332,742	-	-	-	-	-	332,742	
Undesignated (Deficit)	732,428	52,449	(257,316)	-	-	-	-	527,561	
Total Fund Equity	1,580,630	386,170	653,009	26,270,999	320,423	-	-	29,211,231	
TOTAL LIABILITIES AND FUND EQUITY	\$9,032,104	\$486,812	\$910,325	\$27,305,701	\$432,850	\$10,146,480	\$48,314,272		

CITY OF BERLIN, NEW HAMPSHIRE
COMBINED STATEMENT OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCE
ALL GOVERNMENTAL FUND TYPES AND EXPENDABLE TRUST FUNDS
FOR THE FISCAL YEAR ENDED JUNE 30, 1990

	Governmental			Totals
	General	Special Revenue	Capital Projects	Expendable Trust
Revenues				(Memorandum Only)
Taxes	\$ 8,849,202	\$ -	\$ -	\$ 8,849,202
Licenses and Permits	836,863	-	-	836,863
Intergovernmental	4,017,511	1,144,784	192,283	5,354,578
Charges for Services	946,674	370,579	-	1,317,253
Interest and Dividends	321,329	229	55,732	383,758
Other	205,364	78,406	28,566	312,336
Total Revenues	15,176,943	1,593,998	276,581	17,053,990
Expenditures				
Current:				
General Government	2,754,840	543,512	-	3,298,352
Public Safety	2,063,316	-	-	2,063,316
Highways and Streets	1,156,722	-	-	1,156,722
Health and Welfare	272,875	640,404	-	913,852
Parks and Recreation	267,258	-	-	267,258
Education	6,650,932	467,243	-	7,118,175
Capital Outlay	483,902	-	1,637,629	2,121,531
Debt Service	1,672,461	-	-	1,672,461
Total Expenditures	15,322,306	1,651,159	1,637,629	18,611,667
Excess (Deficiency) of Revenues Over Expenditures	(145,363)	(57,161)	(1,361,048)	5,895
				(1,557,677)

(Continued)

The Notes To The Financial Statements Are An Integral Part Of These Statements

CITY OF BERLIN, NEW HAMPSHIRE
COMBINED STATEMENT OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCE
ALL GOVERNMENT FUND TYPES AND EXPENDABLE TRUST FUNDS
FOR THE FISCAL YEAR ENDED JUNE 30, 1990

	General	Special Revenue	Capital Projects	Expendable Trust	Totals Memorandum Only)
Other Financing Sources (Uses)					
Operating Transfers In	-	152,081	89,305	-	241,386
Operating Transfers (Out)	(241,386)	-	-	-	(241,386)
Total Other Sources (Uses)	(241,386)	152,081	89,305	-	-
Excess (Deficiency) of Revenues and Other Financing Sources Over Expenditures and Other Uses	(386,749)	94,920	(1,271,743)	5,895	(1,557,677)
Fund Balance at Beginning of Year, Restated (Note 18)	1,967,379	291,250	1,924,752	67,386	4,250,767
Fund Balance at End of Year	<u>\$1,580,630</u>	<u>\$386,170</u>	<u>\$ 653,009</u>	<u>\$ 73,281</u>	<u>\$2,693,090</u>

CITY OF BERLIN, NEW HAMPSHIRE
COMBINED STATEMENT OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCES
BUDGET (NON-GAAP BASIS) AND ACTUAL - GENERAL AND SPECIAL REVENUE FUND TYPES
FOR THE FISCAL YEAR ENDED JUNE 30, 1990

	General Fund		Special Revenue			
	Budget	Actual	Variance Favorable (Unfavorable)	Budget	Actual	Variance Favorable (Unfavorable)
<u>Revenues</u>						
Taxes	\$ 8,998,050	\$ 9,072,088	\$ 74,038	\$ -	\$ -	\$ -
Licenses and Permits	662,450	836,863	174,413	-	-	-
Intergovernmental	3,994,792	4,017,511	22,719	434,242	569,255	135,013
Charges for Service	888,722	946,674	57,952	244,400	346,368	101,968
Interest and Dividends	145,000	321,329	176,329	-	-	-
Other	150,208	205,364	55,156	-	-	-
Total Revenues	14,839,222	15,399,829	560,607	678,642	915,623	236,981
<u>Expenditures</u>						
General Government	3,109,039	2,802,785	306,254	360,188	482,613	(122,425)
Public Safety	2,176,439	2,063,316	113,123	-	-	-
Highways and Streets	1,265,752	1,156,722	109,030	-	-	-
Health and Welfare	295,785	272,875	22,910	-	-	-
Parks and Recreation	271,429	267,258	4,171	-	-	-
Education	6,802,320	6,650,932	151,388	359,133	467,243	(108,110)
Capital Outlay	955,475	483,902	471,573	-	-	-
Debt Service	1,675,815	1,672,461	3,354	-	-	-
Total Expenditures	16,552,054	15,370,251	1,181,803	719,321	949,856	(230,535)
Excess (Deficiency) of Revenues Over Expenditures	(1,712,832)	29,578	1,742,410	(40,679)	(34,233)	6,446

(Continued)

The Notes To The Financial Statements Are An Integral Part Of These Statements

Exhibit C
(Continued)

CITY OF BERLIN, NEW HAMPSHIRE
COMBINED STATEMENT OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCES
BUDGET (NON-GAAP BASIS) AND ACTUAL - GENERAL AND SPECIAL REVENUE FUND TYPES
FOR THE FISCAL YEAR ENDED JUNE 30, 1990

	General Fund			Special Revenue		
	Budget	Actual	Variance Favorable (Unfavorable)	Budget	Actual	Variance Favorable (Unfavorable)
Other Financing Sources (Uses)						
Operating Transfers In	-	-	-	34,790	34,790	-
Operating Transfers (Out)	(241,395)	(241,386)	9	-	-	-
Total Other Financing Sources (Uses) (Budgetary Basis)	(241,395)	(241,386)	9	34,790	34,790	-
Excess (Deficiency) of Revenues and Other Financing Sources	(1,954,227)	(211,808)	1,742,419	(5,889)	557	6,446
Over Expenditures and Other Uses (Budgetary Basis) (Note 1)						
Adjustments:						
To Adjust Revenues for Deferred Property Taxes	-	(174,941)	(174,941)	-	-	-
Overlay for Abateements Reported as an Expenditure for Budget Purposes,						
Net of Taxes for GAAP Purposes	-	-	-	-	-	-
Nonbudgeted Special Revenue Funds not Included in Adopted Budget	-	-	-	-	94,363	94,363
Excess (Deficiency) of Revenues and Other Financing Sources Over	(1,954,227)	(386,749)	1,567,478	(5,889)	94,920	100,809
Expenditures and Other Uses (GAAP Basis)						
Fund Balance, July 1 Restated (Note 18)	1,967,379	1,967,379	-	291,250	291,250	-
Fund Balance, June 30	<u>\$ 13,152</u>	<u>\$1,580,630</u>	<u>\$1,567,478</u>	<u>\$285,361</u>	<u>\$386,170</u>	<u>\$100,809</u>

This statement presents comparisons of the legally adopted budget (more fully described in Note 1) with actual data on budgetary basis. Since accounting principles applied for purposes of developing data on a budgetary basis differ significantly from those used to present financial statements in conformity with generally accepted accounting principles, a reconciliation of resultant basis, timing, perspective and entity differences in the excess (deficiency) of revenues and other sources of financial resources over expenditures and other uses of financial resources for the year ended June 30, 1990 is presented.

The Notes To The Financial Statements Are An Integral Part Of These Statements

CITY OF BERLIN, NEW HAMPSHIRE
COMBINED STATEMENTS OF REVENUES, EXPENSES AND CHANGES IN
RETAINED EARNINGS/FUND BALANCE
ALL PROPRIETARY FUND TYPES AND SIMILAR TRUST FUNDS
FOR THE FISCAL YEAR ENDED JUNE 30, 1990

	Proprietary Fund Types	Fiduciary Fund Types	Totals (Memorandum Only)
	Enterprise Funds	Non- Expendable Trust	
<u>Operating Revenues</u>			
Charges for Services	\$ 679,784	\$ -	\$ 679,784
Rent and Royalties	153,149	-	153,149
Interest and Dividends	-	20,123	20,123
Contributions	-	4,900	4,900
Total Operating Revenues	<u>832,933</u>	<u>25,023</u>	<u>857,956</u>
<u>Operating Expenses</u>			
General Operating	578,363	4,425	582,788
Depreciation (Note 1)	749,693	-	749,693
Total Operating Expenses	<u>1,328,056</u>	<u>4,425</u>	<u>1,332,481</u>
Operating Income (Loss)	<u>(495,123)</u>	<u>20,598</u>	<u>(474,525)</u>
<u>Non-Operating Revenues (Expenses)</u>			
Interest: Revenue	53,810	-	53,810
Expense	<u>(90,082)</u>	<u>-</u>	<u>(90,082)</u>
Net Income (Loss)	<u>(531,395)</u>	<u>20,598</u>	<u>(510,797)</u>
<u>Other Changes in Retained Earnings/ Fund Balance</u>			
Add: Credit from Transfer of Depreciation on Treatment Plant Assets Acquired by Grants Externally Restricted for Capital Acquisitions to Contributed Capital	<u>518,123</u>	<u>-</u>	<u>518,123</u>
Net Increase (Decrease) in Retained Earnings/ Fund Balances	<u>(13,272)</u>	<u>20,598</u>	<u>(7,326)</u>
Retained Earnings (Deficit) Fund Balance - July 1, Restated (Note 18)	<u>94,091</u>	<u>226,544</u>	<u>320,635</u>
Retained Earnings (Deficit) Fund Balance June 30	<u>\$ 80,819</u>	<u>\$ 247,142</u>	<u>\$ 327,961</u>

The Notes to the Financial Statements are an Integral Part of these Statements

CITY OF BERLIN, NEW HAMPSHIRE
COMBINED STATEMENT OF CASH FLOWS
ALL PROPRIETARY FUND TYPES AND SIMILAR TRUST FUNDS
INCREASE (DECREASE) IN CASH AND CASH EQUIVALENTS
FOR THE FISCAL YEAR ENDED JUNE 30, 1990

	Proprietary Fund Types Enterprise	Fiduciary Fund Type Non- Expendable	Totals (Memorandum Only)
<u>Cash Flows from Operating Activities</u>			
Net Operating Income (Loss) - Exhibit D	<u>\$ (495,123)</u>	<u>\$ 20,598</u>	<u>\$ (474,525)</u>
Adjustments to Reconcile Net Operating Income (Loss) To Net Cash Provided By Operating Activities:			
Depreciation	749,693	-	749,693
Interest/Dividends from Investing Activities	-	(20,123)	(20,123)
Change in Operating Assets and Liabilities:			
(Increase) Decrease in Operating Assets:			
Accounts Receivable	(21,792)	-	(21,792)
Inventories	(2,087)	-	(2,087)
Due from Other Funds	(107,536)	-	(107,536)
Increase (Decrease) in Operating Liabilities:			
Accounts Payable	3,044	-	3,044
Accrued Liabilities	(12,407)	-	(12,407)
Total Adjustments	<u>608,915</u>	<u>(20,123)</u>	<u>588,792</u>
Net Cash Provided (Used) by Operating Activities	<u>113,792</u>	<u>475</u>	<u>114,267</u>
<u>Cash Flows from Capital and Related Financing Activities</u>			
Proceeds from Direct Financing Lease	34,951	-	34,951
Principal Paid on Bonds/Notes	(73,848)	-	(73,848)
Interest Paid on Bonds/Notes	(91,290)	-	(91,290)
Acquisition of Plant and Equipment	(109,808)	-	(109,808)
Net Cash Provided (Used) for Capital and Related Financing Activities	<u>(239,995)</u>	<u>-</u>	<u>(239,995)</u>
<u>Cash Flows from Investing Activities</u>			
Interest and Dividends	<u>53,810</u>	<u>20,123</u>	<u>73,933</u>
Increase (Decrease) in Cash and Cash Equivalents	(72,393)	20,598	(51,795)
Cash and Cash Equivalents at Beginning	<u>72,393</u>	<u>226,544</u>	<u>298,937</u>
Cash and Cash Equivalents at End of Year	<u>\$ -</u>	<u>\$ 247,142</u>	<u>\$ 247,142</u>

Supplemental Disclosures

Schedule of Noncash Capital and Related Financing Transactions

Additions to Enterprise Fund (Sewer) Plant from Contributions from:

General Fund	\$ 26,196
Waste Water Capital Projects	928,665
	<u>\$ 954,861</u>

The Notes to the Financial Statements are an Integral Part of these Statements

CITY OF BERLIN, NEW HAMPSHIRE
NOTES TO FINANCIAL STATEMENTS

NOTE 1 - SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES

The City of Berlin, New Hampshire (the City) was incorporated in 1829 under the laws of the State of New Hampshire. The City operates under a Council-Mayor form of government, under the direct management of an appointed City Manager and provides services as authorized by its charter.

The accounting policies of the City conform to generally accepted accounting principles as applicable to governmental units. The following is a summary of the more significant policies:

A. Reporting Entity

The accompanying financial statements include the transactions of all funds and account groups of the City and other governmental organizations over which the City's elected officials (City Council) exercise oversight responsibility in accordance with the criteria set forth in the National Council on Governmental Accounting (NCGA) Statement No. 3 except for the Berlin Water Works and Public Works Pension Trust (see Note 15). The funds are established under the authority of the City Charter and their operations as reflected in these financial statements are those under the control of the City Council. The account groups are those required by financial reporting standards for governmental units. (See Note 13)

B. Basis of Presentation

I. FUND ACCOUNTING

The accounts of the City are organized on the basis of funds or account groups, each of which is considered a separate accounting entity. The operations of each fund are accounted for with a separate set of self-balancing accounts that comprise its assets, liabilities, fund equity, revenues and expenditures or expenses, as appropriate. The various funds are grouped in the financial statements in this report into five generic fund types and three broad fund categories as follows:

GOVERNMENTAL FUNDS

(1) General Fund - The General Fund is the general operating fund of the City. All property tax revenues and other receipts that are not allocated by law or contractual agreement to another fund are accounted for in this fund. From the fund are paid the general operating expenditures, the fixed charges and the capital improvement costs that are not paid through other funds.

The General Fund provides police and fire protection; street maintenance; plowing and lighting; schools; park and playground maintenance; planning and zoning; general administration.

(Continued)

CITY OF BERLIN, NEW HAMPSHIRE
NOTES TO FINANCIAL STATEMENTS
(Continued)

(2) Special Revenue Funds - Special Revenue Funds are used to account for the proceeds of specific revenue sources (other than special assessments, expendable trust or major capital projects) requiring separate accounting because of legal or regulatory provisions or administrative actions.

(3) Capital Projects Funds - Capital Projects Funds are used to account for financial resources to be used for the acquisition or construction of major capital facilities other than those financed by enterprise operations and trust funds.

PROPRIETARY FUNDS

(4) Enterprise Funds - Enterprise Funds are used to account for operations (a) that are financed and operated in a manner similar to private business enterprises where the intent of the governing body is that the costs (expenses, including depreciation) of providing goods or services to the general public on a continuing basis be financed or recovered primarily through user charges; or (b) where the governing body has decided that periodic determination of revenues earned, expenses incurred and/or net income is appropriate for capital maintenance, public policy, management control, accountability or other purposes.

FIDUCIARY FUNDS

(5) Trust and Agency Funds - Trust and Agency Funds are used to account for assets held by the City in a trustee capacity or as an agent for individuals, private organizations, other governmental units and/or other funds. These include Expendable Trust, Nonexpendable Trust and Agency Funds.

Nonexpendable Trust Funds are accounted for in essentially the same manner as proprietary funds since capital maintenance is critical. Expendable Trust Funds are accounted for in essentially the same manner as governmental funds. Agency Funds are custodial in nature (assets equals liabilities) and do not involve measurement of results of operations.

II. ACCOUNT GROUPS - FIXED ASSETS AND LONG-TERM LIABILITIES

The accounting and reporting treatment applied to the fixed assets and long-term liabilities associated with a fund are determined by its measurement focus. All governmental funds and expendable trust funds are accounted for on a spending or "financial flow" measurement focus. This means that only current assets and current liabilities are generally included on their balance sheets. Their reported fund balance (net current assets) is considered a measure of "available spendable resources". Governmental fund operating statements present increases (revenues and other financing sources) and decreases (expenditures and other financing uses) in net current assets. Accordingly, they are said to present a summary of sources and uses of "available spendable resources" during a period.

(Continued)

CITY OF BERLIN, NEW HAMPSHIRE
NOTES TO FINANCIAL STATEMENTS
(Continued)

General Fixed Assets Account Group - General fixed assets have been acquired for general governmental purposes and have been recorded as expenditures in the fund making the expenditure. These expenditures are required to be capitalized at historical cost in a General Fixed Asset Group of Accounts for accountability purposes. In accordance with the practices followed by many other municipal entities in the State, the City does not maintain a record of its general fixed assets and accordingly, a statement of general fixed assets, required by generally accepted accounting principles, is not included in these financial statements.

General Long-Term Debt Account Group - Long-term liabilities expected to be financed from governmental funds are accounted for in the General Long-Term Debt Account Group, not in the governmental funds.

The two account groups are not "funds". They are concerned only with the measurement of financial position. They are not involved with measurement of results of operations.

Noncurrent portions of long-term receivables due to governmental funds are, when applicable, reported on their balance sheets, in spite of their spending measurement focus. Special reporting treatments are used to indicate, however, they should not be considered "available spendable resources", since they do not represent net current assets. Recognition of governmental fund type revenues represented by noncurrent receivables is deferred until they become current receivables. (Note 2).

Because of their spending measurement focus, expenditure recognition for governmental fund types is limited to exclude amounts represented by noncurrent liabilities. Since they do not affect net current assets, such long-term amounts are not recognized as governmental fund type expenditures or fund liabilities. They are instead reported as liabilities in the General Long-Term Debt Account Group.

The proprietary funds and nonexpendable trust funds are accounted for on a cost of services or "capital maintenance" measurement focus. This means that all assets and all liabilities (whether current or noncurrent) associated with their activity are included on their balance sheets. Their reported fund equity (net total assets) is segregated into contributed capital and retained earnings components. Proprietary fund type operating statements present increases (revenues) and decreases (expenses) in net total assets.

(Continued)

CITY OF BERLIN, NEW HAMPSHIRE
NOTES TO FINANCIAL STATEMENTS
(Continued)

Depreciation of all exhaustible fixed assets used by proprietary funds is charged as an expense against their operations. Accumulated depreciation is reported on proprietary fund balance sheets. Depreciation has been provided over the estimated useful lives using the straight line method. The estimated useful lives are as follows:

<u>Sewer Fund</u>	
Sewer System	50 Years
Equipment	3 to 10 Years
<u>Industrial Development and Park Authority</u>	
Plant and Equipment	30 Years

C. Basis of Accounting

Basis of accounting refers to when revenues and expenditures or expenses are recognized in the accounts and reported in the financial statements. Basis of accounting relates to the timing of the measurements made, regardless of the measurement focus applied.

All governmental funds, expendable trust funds and agency funds are accounted for using the modified accrual basis of accounting. Their revenues are recognized when they become measurable and available as net current assets.

Tax revenues are recognized in the year for which taxes have been levied to the extent that they become available, i.e., due or receivable within the current fiscal year and collected within the current period or within 60 days of year end.

Licenses and permits, charges for services and other revenues are recorded as revenues when received in cash as they are generally not measurable until actually received. Investment earnings are recorded as earned if they are both measurable and available.

In applying the susceptible to accrual concept to intergovernmental revenues (grants, subsidies and shared revenues), the legal and contractual requirements of the numerous individual programs are used as a guidance. There are however, essentially two types of these revenues. In one, monies must be expended on the specific purpose or project before any amounts will be paid to the City; therefore, revenues are recognized based upon the expenditures recorded. In the other, monies are virtually unrestricted as to the purpose of expenditure and nearly irrevocable, i.e., revocable only for failure to comply with prescribed compliance requirements, e.g., equal employment opportunity. These resources are reflected as revenues at the time of receipt or earlier if they meet the criterion of availability.

Expenditures are generally recognized under the modified accrual basis of accounting when the related fund liability is incurred. Exceptions to this general rule include: (1) principal and interest on general long-term debt which is recognized when due and (2) inventories of one Special Revenue Fund.

(Continued)

CITY OF BERLIN, NEW HAMPSHIRE
NOTES TO FINANCIAL STATEMENTS
(Continued)

All proprietary funds and nonexpendable trust funds are accounted for using the accrual basis of accounting. Their revenues are recognized when they are earned and their expenses are recognized when they are incurred. The Sewer Fund does not accrue estimated unbilled services at the end of the year with respect to services provided but not billed at year end as the amount is not reasonably determinable.

D. Budgets and Budgetary Accounting

The City observes the following procedures in establishing the budgetary data reflected in the financial statements:

1. At such time as may be requested by the City Manager or specified by the administrative code, each director of a department submits an itemized estimate of the expenditures for the next fiscal year for the departments or activities under his control. The Manager submits the proposed budget to the Council at least one month before the start of the fiscal year which begins July 1.

2. A public hearing on the budget is held before its final adoption by the Council. Notice of the public hearing together with a summary of the budget as submitted is published at least one week in advance by the City Clerk. The School Board be required to conduct a public hearing on their proposed budget at least two weeks before their budget submission to the City Manager.

3. The budget must be legally adopted not later than ten days after the beginning of the fiscal year. Should the Council take no final action on or prior to that date, the budget as submitted, is deemed to have been finally adopted by the Council.

4. No appropriation is made for any purpose not included in the annual budget as adopted unless voted by a two-thirds majority of the Council. The Council may by resolution designate the source of any money so appropriated.

5. At the beginning of each quarterly period during the fiscal year and more often if required by the Council, the City Manager submits to the Council data showing the relation between the estimated and actual income and expense to date; and if it appears that the income is less than anticipated, the Council or City Manager may reduce the appropriation for any item or items, except amounts required for debt and interest charges, to such a degree as may be necessary to keep expenditures within the cash income. The City Manager may provide for monthly or quarterly allotments of appropriations to departments, funds or agencies under such rules as he may prescribe.

6. After the budget has been adopted, no expenditures may be incurred, except pursuant to a budget appropriation unless there is a specific additional appropriation therefore. The head of any department, with the approval of the manager, may transfer any unencumbered balance or any portion thereof from one fund or agency within his department to another fund or agency within his department; the manager with the approval of the council, may transfer any unencumbered appropriation balance or any portion thereof from one department to another.

(Continued)

CITY OF BERLIN, NEW HAMPSHIRE
NOTES TO FINANCIAL STATEMENTS
(Continued)

7. Formal budgetary integration is employed as a management control device during the year for the General Fund and the following Special Revenue Funds (School Federal Projects, School Food Service and Airport Authority).

8. The City legally adopts one inclusive budget for the General and Special Revenue Funds. The budget is adopted on a basis consistent with generally accepted accounting principles (GAAP), except for (a) property tax revenues which are budgeted in the year of levy and (b) overlay for abatements which is budgeted as an expenditure.

9. Budget amounts as presented in the financial statements, are as originally adopted plus approved appropriations carried forward at June 30, 1989 of \$837,383.

10. Budget appropriations lapse at the end of the fiscal year except for any appropriations carried forward that are approved by City Council.

E. Deposits and Temporary Investments

Deposits

Deposits are carried at cost plus interest earned to year end. The carrying amount of deposits is separately displayed on the balance sheet as "Cash".

Cash balances from all funds (except Trust and Agency) are combined and invested to the extent available in certificates of deposit. Earnings from these investments are allocated annually to each fund based on year end balances of cash and temporary investments.

At year end, the carrying amount of the City's deposits was \$1,516,278 and the bank balance was \$1,506,070. Of the bank balance, \$265,470 was covered by federal depository insurance and \$1,240,600 was uninsured and uncollateralized. The uninsured and uncollateralized deposits were held by the General Fund (\$1,074,672), Special Revenue Fund (Airport \$1,537) and Trust and Agency Funds (Nonexpendable Trust \$4,483, Home Nursing Care Trust \$6,338 and Agency \$113,210).

		Uninsured, Collateralized by Securities Held by Federal Reserve Bank in City's Name	Uninsured, Uncollateralized	Total
Certificates of Deposits	Insured			
\$2,611,571	\$2,366,906	\$ -	\$ 244,665	\$2,611,571

The General Fund holds \$2,007 of the uninsured, uncollateralized temporary investments with the Trust Funds (Nonexpendable Trust \$242,658) holding the balance.

(Continued)

CITY OF BERLIN, NEW HAMPSHIRE
NOTES TO FINANCIAL STATEMENTS
(Continued)

Temporary Investments

Temporary investments of \$2,611,571 consist of certificates of deposit and are reported at cost which approximates market value.

The City Treasurer is authorized by State statutes to invest excess funds "in obligations of the U.S. Government, in savings bank deposits of banks incorporated under laws of the State of New Hampshire or in certificates of deposits of banks incorporated under the laws of the State of New Hampshire or in national banks located within the State or the State of Massachusetts".

Cash Equivalents

For purposes of the statement of cash flows, the Sewer, Industrial Development and Park Authority and Expendable Trust Funds consider all highly liquid investments (including restricted assets) with a maturity of three months or less when purchased to be cash equivalents.

F. Inventories

Inventories are stated at cost on a first-in, first-out basis. The Special Revenue Funds (School Food Service) record inventories which consist of food and expendable supplies. The cost is reported as an expenditure at the time of purchase. Inventories of government donated commodities (School Food Service) are reported at fair market value at year end with an offsetting deferred revenue. Commodities used during the year have been reported as revenues and expenditures.

Enterprise Funds (Sewer) inventory consists of replacement parts required to service the mains and other property of the Sewer System and is carried at cost (first-in, first-out basis).

G. Prepaid Expenditures

Prepaid expenses of the General Fund are for fuel oil. Reported prepaid expenditures are equally offset by a fund balance reserve account (reserve for prepaid expenditures) as they do not represent "available spendable resources" even though they are a component of net current assets.

H. Property by Tax Lien and Title

Under New Hampshire Revised Statutes Annotated (RSA) 72:38A, elderly property owners in the City may request that the City file a tax lien against their property for the amount of their annual property taxes. Interest accrues annually at 5% and is payable along with the property taxes from the individual's estate.

(Continued)

CITY OF BERLIN, NEW HAMPSHIRE
NOTES TO FINANCIAL STATEMENTS
(Continued)

Under N.H. RSA, if property taxes have not been paid within two years of tax lien date (Note 2) the property is conveyed to the City by a tax collector's deed. The City then offers the property for public sale annually by November 15 with all proceeds remitted to the General Fund.

I. Deferred Revenues

Deferred revenues of the General Fund represent property taxes and other revenues collected or levied in advance of the fiscal year to which they apply and property taxes not collected within 60 days of year end as follows:

1990 Property Taxes:	
Advance Collections	\$1,586,964
Uncollected at Year End	2,859,840
Current and Prior Years Taxes Uncollected	
Within 60 Days of Current Year End	680,888
Other Advance Collections	72,730
Total	<u>\$5,200,422</u>

Deferred revenues (\$7,777) of the Special Revenue Fund represents the fair market value of government donated commodities at year end (School Food Service).

J. Accumulated Unpaid Vacation and Sick Pay

Employees earn vacation and sick leave time as they provide the services. Pursuant to certain collective bargaining agreements, employees may accumulate (subject to certain limitations) unused sick pay time earned and upon retirement, termination or death, may be compensated for certain amounts at current rates of pay. The City cannot reasonably estimate the current portion of vested sick leave benefits to be paid in the next operating year. Prior experience indicates that the amount that would be paid to be immaterial. Annually, a provision is made in the appropriate operating budgets. The long-term portion of accrued sick leave benefits of \$763,829 is included in the General Long-Term Obligation Account Group.

K. Reserved for Interfund Loan

This fund balance reserve account is used to indicate that the long-term portions of loans receivable (Water Works) do not represent available, spendable resources even though they are a component of assets.

(Continued)

CITY OF BERLIN, NEW HAMPSHIRE
NOTES TO FINANCIAL STATEMENTS
(Continued)

L. Total Columns (Memorandum Only) on Combined Statements

Total columns on the combined statements are captioned Memorandum Only to indicate that they are presented only to facilitate financial analysis. Data in these columns do not present financial position, results of operations or changes in financial position in conformity with generally accepted accounting principles. Neither is such data comparable to a consolidation. Interfund eliminations have not been made in the aggregation of this data.

NOTE 2 - PROPERTY TAX

The City semi-annually in May and October, bills and collects its own property taxes and taxes for the School Department and Coos County. (In accordance with an opinion from the NCGA Technical Guidance Committee, the School and County taxes are not reported as Agency Funds). Property tax revenues are recognized in the fiscal year for which taxes have been levied to the extent that they become available, i.e., due or receivable within the current fiscal year and collected within the current period or within 60 days of year end.

Property taxes billed or collected in advance of the year for which they are levied are recorded as deferred revenue.

Property taxes are due by December 1. At the time of tax lien in April of the next year, a lien is recorded on the property at the Register of Deeds. The lien is a priority tax lien which accrues interest at the rate of 18% per annum. If the property taxes (redemptions) are not paid within two years of the tax lien date, then the property is conveyed to the City by deed and subsequently sold at public sale.

The City annually budgets, following New Hampshire budget procedures, an expenditure account (overlay for abatements) for resident and property tax abatements and refunds. All abatements and refunds are charged to overlay and included in general government expenditures of the General Fund for budgetary reporting purposes and netted against revenues for GAAP reporting purposes.

The tax rate for the year ended June 30, 1990 was \$44.75, \$19.67 City, \$4.28 County and \$20.80 School Department.

Taxes receivable are net of allowance for doubtful accounts of \$42,251 which represents resident taxes receivable for prior years and elderly tax liens.

(Continued)

CITY OF BERLIN, NEW HAMPSHIRE
NOTES TO FINANCIAL STATEMENTS
(Continued)

The State Department of Revenue Administration annually determines the amount of property tax revenue to be levied by the City and the amount of General Fund undesignated fund balance from the prior fiscal year to be applied to reduce the property tax rate. As the State considers property tax revenue to be available in the fiscal year levied, the amount of undesignated fund balance available to reduce the tax rate for 1990-91 fiscal year is:

Total Undesignated Fund Balance - General Fund (Exhibit A)	\$ 798,830
Add: Deferred Revenue - Current Year Levy and Prior Year Redemptions not Collected Within 60 Days of Fiscal Year End	680,888
Total Available to Reduce the Tax Rate	<u>\$1,479,718</u>

Taxes receivable are comprised of:

<u>Property Taxes:</u>	
Levy of 1990 (First Half Billing)	\$2,859,840
<u>Redemptions:</u>	
Levy of 1989	556,859
Levy of 1988	212,223
Levy of 1987	7,943
<u>Other Taxes</u>	61,861
Total	<u>\$3,698,726</u>

NOTE 3 - DUE FROM OTHER GOVERNMENTS

Grants and miscellaneous receivables due from other governments include:

<u>General Fund</u>	
State Shared Revenues	\$ 761,328
State Aid Water Pollution Projects	22,052
Other Towns - Landfill	139,670
State of New Hampshire - Vocational Education Tuition	11,792
Other School Districts - Tuition	204,445
	<u>1,139,287</u>
<u>Special Revenue Funds</u>	
Community Development - Airport Grant - FAA - Reimbursement of Grant Expenditures	43,372
School Federal Projects - New Hampshire Department of Education Reimbursement of Grant Expenditures	37,993
School Food Service - New Hampshire Department of Education (Food and Nutrition)	12,592
Home Health Care - State of New Hampshire - Reimbursement of Grant Expenditures	40,999
	<u>134,956</u>
Total	<u>\$1,274,243</u>

(Continued)

CITY OF BERLIN, NEW HAMPSHIRE
NOTES TO FINANCIAL STATEMENTS
(Continued)

NOTE 4 - CHANGES IN LONG-TERM DEBT

The following is a summary of long-term debt transactions of the City for the year:

Payable, Beginning	\$11,945,344
New Bonds Issued	-
Bonds Retired	(982,500)
Net Change in Employee Benefits Payable	(606,364)
Payable, Ending	<u>\$10,356,480</u>

Bonds and notes payable are comprised of the following issues:

GENERAL OBLIGATION BONDS

<u>\$950,000</u> - School Bonds Payable due in annual installments of \$50,000 due August 1990; interest at 5.7%.	\$ 50,000
<u>\$2,250,000</u> - School Bonds due in annual installments of \$100,000 through September 1990; interest at 4.8%.	100,000
<u>\$1,000,000</u> - School Bonds due in annual installments of \$100,000 through February 1995; interest at 8.1%.	500,000
<u>\$3,200,000</u> - Sewer Construction Bonds due in annual installments of \$95,000 to \$300,000 through July 2004; interest at 8.214% principal and interest are guaranteed by the State of New Hampshire.	2,775,000
<u>\$4,540,000</u> - Sewer Construction Bonds due in annual installments of \$225,000 through May 1998; interest at 5.2% principal and interest are guaranteed by the State of New Hampshire.	1,800,000
<u>\$1,200,000</u> - Sewer Construction Bonds due in annual installments of \$90,000 through July 2002; interest at 5.4% to 8.1% principal and interest are guaranteed by the State of New Hampshire.	1,040,000
<u>\$435,000</u> - Water Construction Bonds due in annual installments of \$80,000 through June 2002; interest at 5.65% to 7.6% principal and interest are guaranteed by the State of New Hampshire.	375,000
<u>\$1,450,000</u> - Sewer Construction Bonds due in annual installments of \$100,000 through January 2003; interest at 5.75% to 7.75% principal and interest are guaranteed by the State of New Hampshire.	1,250,000
<u>\$1,150,000</u> - Improvements Bonds payable in annual installments of \$115,000 through January 1999; interest averages 5.67%	1,035,000
<u>\$190,000</u> - Street Relamping Bonds payable in annual installments of \$47,500 through March 1993; interest at 6.88%.	142,500
Total General Long-Term Debt Account Group	<u>9,067,500</u>

INDUSTRIAL DEVELOPMENT AND PARK AUTHORITY

<u>\$450,000</u> - Industrial Authority Bonds due in annual installments of \$25,000 to \$40,000 through 1995 interest at 8%	210,000
Total Bonds Payable (Exhibit A)	<u>\$9,277,500</u>

(Continued)

CITY OF BERLIN, NEW HAMPSHIRE
NOTES TO FINANCIAL STATEMENTS
(Continued)

The debt service requirements of the City's outstanding bonds are as follows:

<u>Fiscal Year Ended June 30,</u>	<u>Principal</u>	<u>Interest</u>	<u>Total</u>
1991	\$ 992,500	\$ 666,689	\$ 1,659,189
1992	852,500	606,592	1,459,092
1993	867,500	548,468	1,415,968
1994	830,000	487,664	1,317,664
1995	845,000	428,831	1,273,831
Subtotal	4,387,500	2,738,244	7,125,744
1996 and Thereafter	4,890,000	1,575,699	6,465,699
Total	<u>\$9,277,500</u>	<u>\$4,313,943</u>	<u>\$13,591,443</u>

The New Hampshire Water Supply and Pollution Control Commission annually reimburses the City for a portion of the principal and interest payments on Sewer bonds. The reimbursement is based upon the amount of the State's participation in the original sewer project. The total amount due from the State in future years amounts to \$3,623,093 as follows:

<u>Fiscal Year Ended June 30,</u>	<u>Reimbursement For</u>		
	<u>Principal</u>	<u>Interest</u>	<u>Total</u>
1991	\$ 199,083	\$ 159,731	\$ 358,814
1992	203,230	149,025	352,255
1993	209,450	137,784	347,234
1994	211,524	125,632	337,156
1995	215,671	113,224	328,895
Subtotal	1,038,958	685,396	1,724,354
1996 and Thereafter	1,472,210	426,529	1,898,739
Total	<u>\$2,511,168</u>	<u>\$1,111,925</u>	<u>\$3,623,093</u>

Under operation of state law, the City is required to issue general obligation debt for the Berlin Water Works (a component unit of the City).

The following general obligation bonds bear the full faith and credit of the City but it is the intention of the Berlin Water Works to pay principal and interest on these bonds. These bonds are recognized as a liability of the Berlin Water Works and are not recorded in the general long-term obligation account group.

\$1,770,000 - Water Works Public Improvement Bonds	
due in annual installments of \$100,000 through	
September 1995; interest at 6.2%.	<u>\$600,000</u>

(Continued)

CITY OF BERLIN, NEW HAMPSHIRE
NOTES TO FINANCIAL STATEMENTS
(Continued)

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NOTE 5 - NOTES PAYABLE

The Berlin Industrial Development and Park Authority is directly liable in the amount of \$790,858 to various banks. The proceeds of the notes were used to construct buildings and improvements at the Industrial Park. Notes payable at year end are as follows:

Note payable to Bank, due in monthly installments of \$2,872 including interest at 1.5% over the prime rate, final payment due January 2019, secured by land and building.	\$288,299
Note payable to Bank, due in monthly installments of \$5,768 including interest at 1.5% below the prime rate, final payment due July 1996, secured by land and building.	309,452
Note payable to Bank, due in monthly installments of \$1,500 including interest at 6.0% final payment due October 2007, secured by land and building.	<u>193,107</u>
Total	<u>\$790,858</u>

Debt service requirements are as follows:

Fiscal Year Ended	Principal	Interest	Total
June 30			
1991	\$ 49,559	\$ 72,123	\$ 121,682
1992	54,260	67,422	121,682
1993	59,416	62,266	121,682
1994	65,071	56,611	121,682
1995	71,276	50,406	121,682
Subtotal	299,582	308,828	608,410
Thereafter	491,276	603,095	1,094,371
Total	<u>\$790,858</u>	<u>\$911,923</u>	<u>\$1,702,781</u>

NOTE 6 - PROPERTY, PLANT AND EQUIPMENT

Enterprise Funds

Property, plant and equipment owned by the Enterprise Funds are stated at cost.

(Continued)

CITY OF BERLIN, NEW HAMPSHIRE
NOTES TO FINANCIAL STATEMENTS
(Continued)

The following is a summary of property, plant and equipment:

	Sewer	Industrial Park Authority	Total
Sewer System	\$30,861,355	\$ -	\$30,861,355
Land	22,663	-	22,663
Building and Land	-	1,269,739	1,269,739
Vehicles and Equipment	81,197	-	81,197
Total	30,965,215	1,269,739	32,234,954
Less: Accumulated Depreciation	(5,890,119)	(181,417)	(6,071,536)
Net	<u>\$25,075,096</u>	<u>\$1,088,322</u>	<u>\$26,163,418</u>

Depreciation recognized on fixed assets acquired through intergovernmental grants has been closed to Contributed Capital: Intergovernmental.

NOTE 7 - INDUSTRIAL DEVELOPMENT AND PARK AUTHORITY - DIRECT FINANCING LEASE

The Industrial Development and Park Authority (the Authority) was established July 15, 1974 pursuant to Chapter 26 of the Laws of 1974. The Authority was reestablished on September 15, 1975 under the provisions of RSA 162-G for the purpose of acquisition, development, lease and disposal of industrial land and facilities.

Investment property is carried at cost. The investment property is being held for sale and accordingly, depreciation has not been provided. Rental income may be received until the property is sold. Land and buildings represent property held for rental purposes. The buildings are being depreciated on the straight line method over a thirty year life. All repairs and improvements are expended by the Authority.

The Authority has entered into a long-term lease with a bargain purchase option at the end of the lease term for building and land and this lease has been accounted for as direct financing lease. The minimum lease payments to be received by the Authority under the capital lease are as follows:

<u>Fiscal Year Ended June 30,</u>	
1991	\$ 63,162
1992	63,162
1993	63,162
1994	63,162
Subsequent	<u>157,901</u>
	410,549
Less: Unearned Income	<u>(79,667)</u>
Net Investment in Direct	
Financing Leases	<u>\$330,882</u>

(Continued)

CITY OF BERLIN, NEW HAMPSHIRE
NOTES TO FINANCIAL STATEMENTS
(Continued)

NOTE 8 - RESERVES AND DESIGNATIONS OF FUND EQUITY

The City has set up "reserves" of fund equity to segregate fund balances which are not available for expenditures in the future or which are legally set aside for a specific future use. Fund "designations" have also been established to indicate tentative plans for future financial utilization.

The City's reserves and designations were as follows:

Reserved for Encumbrances - Encumbrances of fund balances of the General and Special Revenue Funds are carried forward to the subsequent fiscal year. Encumbrances outstanding at year end are reported as reservations of fund balances since they do not yet constitute expenditures or liabilities.

General Fund

Carryover Appropriations Approved by City Council	\$551,794
General Government:	
Administration	699
Public Safety:	
Police Department	33,646
Fire Department	1,204
Highways and Streets	23,857
Health and Welfare	778
Parks and Recreation	3,000
Education	121,676
Capital Outlay	16,277
Total General Fund	<u>752,931</u>

Special Revenue

School Federal Projects	979
Total	<u>\$753,910</u>

Reserved by Trust Instruments - The \$110,578 of fund balance reserved by trust instruments represents the principal portion of Nonexpendable Trust Fund fund balance.

Designated by Trust Instrument - The \$209,845 of fund balance designated by trust instruments represents Expendable the income portion of Nonexpendable Trust Fund fund balance and Trust Fund fund balance.

(Continued)

CITY OF BERLIN, NEW HAMPSHIRE
NOTES TO FINANCIAL STATEMENTS
(Continued)

Designated for Specific Capital Projects - Designated for specific capital projects expenditures in future years are as follows:

Wastewater Treatment I	\$350,209
Wastewater Treatment III	306,215
School Capital Improvements	220,683
Street Relamping Project	33,218
Total	<u>\$910,325</u>

Designated for Specific Purposes - Designated for future expenditures of that fund are as follows:

Community Development	\$ 82,939
Home Health Care	21,824
Health Department	1,526
Airport Authority	20,370
Reclamation Fund	3,845
Landfill Closure Fund	202,238
Total	<u>\$332,742</u>

NOTE 9 - INDIVIDUAL FUND INTERFUND RECEIVABLES AND PAYABLES

The balances at year end were:

<u>Fund</u>	<u>Interfund Receivable</u>	<u>Interfund Payable</u>
General Fund	\$ 379,581	\$1,600,884
Special Revenue:		
Community Development	35,539	-
Federal Projects	-	7,823
Food Service	-	33,388
Home Health Care	-	14,651
Health Department	1,526	-
Airport Authority	8,725	-
Reclamation Fund	3,845	-
Landfill Closure Fund	202,238	-
Capital Projects:		
Waste Water Treatment I	350,209	-
Waste Water Treatment II	-	257,316
Waste Water Treatment III	306,215	-
School Capital Improvements	220,683	-
Street Relamping Project	33,218	-
Enterprise:		
Sewer	331,687	-
Fiduciary:		
Industrial Park Authority	106,961	-
Home Nursing Care	37	-
Totals	<u>\$1,980,464</u>	<u>\$1,914,062</u>

(Continued)

CITY OF BERLIN, NEW HAMPSHIRE
NOTES TO FINANCIAL STATEMENTS
(Continued)

The totals do not agree because of \$66,402 due to the General Fund from the Berlin Water Works.

NOTE 10 - PENSION PLAN

The City provides for pension benefits to substantially all employees through a contributory retirement system under New Hampshire law, a cost sharing multiple-employer public employee retirement system. The retirement system is a state-wide plan and it is mandatory that all full time classified employees of the state, counties, towns and cities become members of the retirement system. A state board of trustees transacts all business of the system including but not limited to, investments and disbursement of funds. State law sets the conditions which must be met by employees in order to be eligible for retirement benefits. The payroll for employees covered by the system for the year was \$6,622,624; the City's total payroll was \$8,493,396.

City employees are eligible to retire on a service retirement allowance the first day of any month after their 60th birthday at no reduction. No minimum period of employment is required. The annual retirement benefit received is based on one sixtieth of the average compensation for the three highest paid years times the number of years creditable service. At age sixty-five the benefit is reduced by a portion of Social Security benefits (approximately 10%). The system also provides death and disability benefits. These benefit provisions and all other requirements are established by state statute.

Covered employees are required by State statute to contribute 5.0% (9.3% for police and fire) of their salary to the Plan. The City is required by the same statute to contribute the remaining amounts necessary to pay benefits when due. The contribution requirement for the year ended June 30, 1990 was \$575,566 which consisted of \$393,351 from the City and \$182,215 from employees; these contributions represented 5.9% and 2.8% covered payroll respectively.

The amount shown as "pension benefit obligation" is a standardized disclosure measure of the present value of pension benefits, adjusted for the effects of projected salary increases and step-rate benefits, estimated to be payable in the future as a result of employee service to date. The measure which is the "actuarial present value of credited projected benefits", is intended to help users assess the System's funding status on a going-concern basis, assess progress made in accumulating sufficient assets to pay benefits when due and make comparisons among PERS and employers. The System does not make separate measurements of assets and pension benefit obligation for individual employers. The pension benefit obligation at June 30, 1989 for the System as a whole, determined through an actuarial valuation performed as of that date was \$1,284,356,660.

(Continued)

CITY OF BERLIN, NEW HAMPSHIRE
NOTES TO FINANCIAL STATEMENTS
(Continued)

The System's net assets available for benefits on the date (valued at market) were \$1,150,653,357 leaving unfunded pension benefits of \$169,735,423. The City's 1990 contribution represented .56% of total contributions required of all participating entities.

Five-year historical trend information showing the System's progress in accumulating sufficient assets to pay benefits when due is presented in the System's June 30, 1989 annual financial report, the most recent available.

Employees of the Public Works Department and certain recreation department personnel are covered under a City sponsored defined contribution program. Annual cost including amortization of prior service costs is being funded over a 20 year period.

The City's contribution to this plan was \$50,673 for the year ended June 30, 1990. The City's policy is to fund all pension costs accrued. Additional disclosures required by Statement No. 87 of the Financial Accounting Standards Board have not been made as the information is not available.

NOTE 11 - MAJOR TAXPAYERS

The following taxpayers each accounted for at least 5% of the 1989 net assessed property valuation of \$201,466,550.

<u>Taxpayer</u>	<u>1990 Property Valuation</u>	<u>Percentage of Total Valuation</u>
James River Corporation	\$35,087,400	17.4%
James River Electric, Inc.	\$11,858,100	5.9%

NOTE 12 - BUDGETED DECREASE IN FUND BALANCE

The \$1,954,227 budgeted decrease in General Fund fund balance shown on Exhibit 3 represents \$1,009,502 budgeted by the City to reduce the 1989 tax rate, \$837,383 of appropriation carryovers approved by the City Council from fiscal year ended June 30, 1989 and \$107,342 of expenditures budgeted from current year available fund balance.

NOTE 13 - CONTINGENT LIABILITIES - FEDERAL GRANTS

The City participates in the following assisted grant programs:

1. DEPARTMENT OF AGRICULTURE

National School Lunch Program - #10.555 - (Through the New Hampshire Department of Food and Nutrition/Education).

(Continued)

CITY OF BERLIN, NEW HAMPSHIRE
NOTES TO FINANCIAL STATEMENTS
(Continued)

2. ENVIRONMENTAL PROTECTION AGENCY:
Construction Grants for Waste Water Treatment Works - #66.418
3. DEPARTMENT OF HEALTH AND HUMAN SERVICES:
Social Services Block Grant #13.667
4. DEPARTMENT OF EDUCATION
#84.002, 84.151, 84.048, 84.024 and 84.050 - (Grants received by
the Berlin School District through the New Hampshire
Department of Education) - School Federal Projects.

The program compliance audits of these programs for the year ended June 30, 1990 have not yet been reviewed by the grantor agency. Accordingly, the grantor agencies' decision on the City compliance or non-compliance with applicable grant requirements will be established at some future date.

NOTE 14 - REPORTING ENTITY - OVERSIGHT CRITERIA

Oversight responsibility by the City was determined on the basis of selection of governing boards or authorities, appointment of management, budgetary authority, obligation of the City to finance any deficits that may occur, outstanding debts secured by the City and/or significant subsidies from the City. Based upon the foregoing criteria, the financial statements of the following organizations are included in the accompanying financial statements: Berlin Industrial Development Park Authority, Androscoggin Valley Home Health Care, Berlin Airport Authority and Berlin Cemetery Trust Funds. The Berlin Water Works and Public Works Pension Trust should be included as part of the reporting entity in accordance with generally accepted accounting standards but the City officials have decided not to include them due to the different fiscal years of the entities.

(Continued)

CITY OF BERLIN, NEW HAMPSHIRE
NOTES TO FINANCIAL STATEMENTS
(Continued)

NOTE 15 - SEGMENT INFORMATION FOR ENTERPRISE FUNDS

The City maintains two enterprise funds - a Sewer Fund and an Industrial Development and Park Authority. Segment information for the year is as follows:

	Sewer Fund	Industrial Development and Park Authority	Total Enterprise Funds
Operating Revenues	\$ 710,646	\$ 176,097	\$ 886,743
Operating Expenses Before Depreciation	544,932	33,431	578,363
Depreciation	<u>708,268</u>	<u>41,425</u>	<u>749,693</u>
Operating Income (Loss)	\$ (542,554)	\$ 101,241	\$ (441,313)
Non-Operating Income (Expense)	<u>-</u>	<u>(90,082)</u>	<u>(90,082)</u>
Net Income (Loss)	<u>\$ (542,554)</u>	<u>\$ 11,159</u>	<u>\$ (531,395)</u>
Current Capital Contributions	<u>\$ 954,861</u>	<u>\$ -</u>	<u>\$ 954,861</u>
Property, Plant and Equipment:			
Additions	<u>\$ 954,861</u>	<u>\$ 311,278</u>	<u>\$ 1,266,139</u>
Deletions	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>
Total Assets	<u>\$25,579,885</u>	<u>\$1,725,816</u>	<u>\$27,305,701</u>
Bonds and Other Long-Term Liabilities Payable from Operating Revenue	<u>\$ -</u>	<u>\$1,000,858</u>	<u>\$ 1,000,858</u>
Total Equity	<u>\$25,571,741</u>	<u>\$ 699,258</u>	<u>\$26,270,999</u>

NOTE 16 - BERLIN WATER WORKS AND PUBLIC WORKS PENSION TRUST

The Berlin Water Works and Public Works Pension Trust have a fiscal year ending December 31 and are audited and reported on separately from other City funds. Financial data for them has not been included in the Combined Balance Sheet - All Funds, nor have the results of operations and cash flows of the entities for the fiscal year then ended been incorporated into the operating statements of the City. The Berlin Water Works and Public Works Pension Trust should be included as part of the reporting entity in accordance with generally accepted accounting standards but City officials have decided not to include them due to the different fiscal years of the entities.

(Continued)

CITY OF BERLIN, NEW HAMPSHIRE
NOTES TO FINANCIAL STATEMENTS
(Continued)

NOTE 17 - DEFICIT FUND BALANCES

The deficit of the Food Services Fund arises because meal charge revenue is not sufficient to meet expenditures. The City anticipates transferring funds from the School in the coming year to cover the deficit.

The deficit of the Waste Water Treatment II Fund (Capital Projects) arises because of expenditures on the project not eligible for Federal reimbursement and in excess of the original City bond. It is anticipated that this will be funded from the other waste water projects as the funds become available.

NOTE 18 - RESTATEMENT OF BEGINNING FUND BALANCES CONTRIBUTED CAPITAL AND
RETAINED EARNINGS

Beginning fund balances have been restated as follows:

General Fund

July 1, 1989 as Previously Reported	\$1,786,690
Correction of Amounts Due Special Revenue Funds:	
Federal Projects	74
Health Department	9,213
Correction of Amount Due from Water Works	171,402
Fund Balance as Restated	<u>\$1,967,379</u>

Special Revenues

July 1, 1989 as Previously Reported	\$ 212,140
Community Development:	
Correction of Amounts Due from FAA	(14,664)
Correction of Amounts Due General Fund:	
Federal Projects	(74)
Health Department	(9,213)
Federal Projects: Correction of Beginning Accounts Receivable	821
Landfill Closure Fund: Correction of Beginning Fund Balance not Reported Previously	102,238
Fund Balance as Restated	<u>\$ 291,248</u>

Enterprise Funds

Sewer Fund Contributed Capital:	
July 1, 1989 as Previously Reported	\$26,210,419
Correction of 1988 Bond Interest Expense Shown as Contributed Capital - (the City's intent is to retire the bonds from General Fund Revenues)	(456,977)
Contributed Capital, as Restated	<u>\$25,753,442</u>

(Continued)

CITY OF BERLIN, NEW HAMPSHIRE
NOTES TO FINANCIAL STATEMENTS
(Continued)

<u>Retained Earnings</u>	
July 1, 1989 as Previously Reported	\$ (941,308)
Sewer Fund:	
Correction of 1988 Bond Interest Expense Shown as Contributed Capital - the City's intent is to retire the bonds from General Fund Revenues	456,977
Correction of 1989 Bond Interest Expense Shown as a credit to property, plant and equipment	590,592
Industrial Development and Park Authority:	
To Record Beginning Note Payable (\$290,000)	
Related Construction Costs (\$205,067) expenses (\$12,170) and cash (\$72,393)	(12,170)
Retained Earnings as Restated	<u>\$ 94,091</u>

NOTE 19 - CONTINGENCY - LITIGATION

There are several lawsuits pending in which the City is involved. The City generally follows the practice of recording liabilities resulting from claims and legal actions only when they become fixed or determinable in amount. The City's attorneys estimate that unfavorable verdicts could fall within a range of \$100,000 to \$635,000.

The supporting schedules for the General Fund and All Other Funds are available in the Finance Department, City Hall.

Mason & Rich Professional Association

ACCOUNTANTS & AUDITORS

DONALD F. MASON, P.A.
JON R. LANG, C.P.A.
THOMAS L. MARSH, C.P.A.

MICHAEL G. LULL, C.P.A.
RALPH P. SCHMITT, C.P.A.
JOHN E. LYFORD, C.P.A.
LINDA A. JOHNSON, C.P.A.
JEREMY F. SHINN, C.P.A.

OFFICES AT
TWO CAPITAL PLAZA, SUITE 3-1
CONCORD, NEW HAMPSHIRE 03301
TELEPHONE (603) 224-2000

TWENTY-THREE HIGH STREET
PORTSMOUTH, NEW HAMPSHIRE 03801
TELEPHONE (603) 436-0906

July 24, 1990

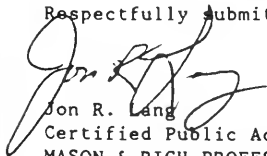
Honorable Mayor, City Council and City Manager
City of Berlin, New Hampshire

In planning and performing our audit of the general purpose financial statements of the City of Berlin for the year ended June 30, 1990 we considered the City's internal control structure to determine our auditing procedures for the purpose of expressing an opinion on the financial statements and not to provide assurance on the internal control structure.

However, during our audit we became aware of several matters that are opportunities for strengthening internal controls and operating efficiency. The material that accompanies this letter summarizes our comments and suggestions regarding those matters. Separate reports dated July 24, 1990 contain our reports on reportable conditions in the City's internal control structure. This letter does not affect our report dated July 24, 1990 on the financial statements of the City of Berlin.

We will review the status of these comments during our next audit engagement. We have already discussed many of these comments and suggestions with various City personnel and we will be pleased to discuss them in further detail at your convenience, to perform any additional study of these matters or to assist you in implementing the recommendations.

Respectfully submitted,



Jon R. Lang
Certified Public Accountant
MASON & RICH PROFESSIONAL ASSOCIATION
Accountants and Auditors

GENERAL FUND

A. Prepaid Expenses

Findings - The City purchases fuel oil in bulk and expenses the oil as used. The consumption is tracked on a schedule and charged accordingly.

Recommendation - The City should consider dipping the tanks at least at year end and computing actual remaining gallons and dollar amount on hand.

Management's Comments - The City will follow this recommendation.

B. Accounts Payable and Accrued Liabilities

Findings - The City has some accounts on its books that have been reported as accrued liabilities or accounts payable in prior years, while the accounts do not meet the definition of a liability but are actually unexpended balances on specific items.

Recommendation - The City should review the following accounts and either record them as separate funds or else bring the balances into the General Fund: Street Openings, Hazardous Material Training Grant, Jericho Brook, Sanitary Landfill and Tupick Reserve account.

Management's Comments - City has a minimum of small accounts and closely monitors annually to control. These funds such as small grants, street opening user fees, are used for specific program only. As per discussion with City Council and Auditors, some of these accounts will be transferred to Special Revenue Funds and Sewer Funds. The balance of accounts will remain in General Fund such as Recreation Programs.

C. Purchasing Procedures

Findings - While we found that the City has a good purchasing system currently in place, there is no current purchasing manual available.

Recommendation - The City should consider putting current purchase procedures in a written form. We also recommend that the issue of dealing with related parties by the City also be addressed to hopefully prevent any potential conflict of interest problems in the future.

Management's Comments - Current purchasing system already exists by Ordinance. Copy of ordinance to be forwarded to auditors for review.

COMMUNITY DEVELOPMENT

A. Notes Receivable

Findings - The City has several outstanding notes receivable on the rehabilitation program. However, the total amount of cash received is posted to a revenue account.

Recommendation - The Development office maintains schedules on each note and should code the cash receipts so that it is correctly posted to the note for the receivable portion and to interest revenue for the revenue portion.

Management's Comments - Currently, this program is phasing out with less than \$1,300 in notes receivable. If new program is started, the Development Department will follow the above recommendation.

B. Grants Receivable

Findings - The Development Office maintains an excellent schedule of grant activity including expenditures and grant reimbursements to date. Amounts receivable at year end are determined from this schedule. However, the receivable amount includes the total balance of the grant not just the amount that was due for expenditures to date.

Recommendation - The receivable amount at year end should only include amounts outstanding on previous requests and/or amounts due for expenditures to date. Unexpended grant funds should not be included in the receivable computation.

Management's Comments - Development will follow above recommendation.

SCHOOL FEDERAL PROJECTS

A. Undesignated Fund Balance

Findings - The School Federal Projects Fund has an undesignated fund balance of approximately \$11,000.

Recommendation - By their very nature, School Federal Projects i.e. grants through the New Hampshire Department of Education, should have minimal amounts of fund balance as the grants in the vast majority of cases are received and expended in the same fiscal year. We noted no problem in the area of current year's grants nor in the completion of grants from the previous fiscal year. In fact, the School and City personnel are doing an outstanding job of reconciling and balancing the Federal Ledger books to the City's books. However, we were not able to satisfy ourselves as to what comprised the undesignated balance. Consequently, we would recommend that the School try to reconstruct the balance and make recommendations as to its use. Undesignated fund balance should then be monitored every year to keep it at a very minimal or zero amount.

Management's Comments - Funds are from prior years' projects. It is being recommended these surplus funds be transferred to Food Services to cut deficit. Done by Resolution November 1990.

FOOD SERVICEA. Claims for Reimbursement

Findings - The monthly Claim for Reimbursement form is not being completed correctly.

Recommendation - We believe that the incorrect filings are do to a lack of knowledge in the process, as the person completing the form has limited experience in the area. The following items need to be corrected in the future: (1) food costs should be reported as they are consumed and not as received, i.e. the inventory of food has to be taken into consideration as: beginning inventory + food purchases - ending inventory; (2) receivables and payables reported at month or year end should reconcile to a detailed listing.

Management's Comments - The School Business Manager has reviewed the above and action has been taken to correct and monitor more closely this account.

SEWERA. Accounts Receivable/Billings

Findings - Sewer billings are based on three quarters of the calendar year's consumption. Consequently, as the City is on a fiscal year end, the practice does not properly match current revenues and expenses.

Recommendation - The City should seriously reconsider its current billing practice and review the possibility of doing quarterly billings. The City should also consider the many benefits of combining the Water and Sewer billings and collections process.

Management's Comments - This has been an ongoing situation and policy.

B. Bond Principal and Interest

Findings - Currently, the City budgets Sewer bond interest and principal payments on the General Fund.

Recommendation - Enterprise funds such as the Sewer fund are established with the intent of having the costs associated with the fund (including depreciation) be financed or recovered primarily through user charges. Under the current policy, the costs associated with the Sewer bond issues are not reported in the fund and thus are not included in determining user charges. While the current policy is in accordance with generally accepted governmental accounting principles under which "general obligation bonds issued to finance enterprise fund construction can be reported in the enterprise fund if the debt will not be paid from enterprise fund resources contributed capital could be reported in the enterprise fund", we would recommend that the City review its current policy to determine if the original decision to have the General Fund and the property tax payers bear the burden of the debt retirement will continue.

Management's Comments - Policy decision.

INDUSTRIAL DEVELOPMENT AND PARK AUTHORITYA. Notes Payable

Findings - Payments on notes payable are not posted to a liability and expense account but rather are expensed in total.

Recommendation - Payments should be coded at the Development Office as to the principal and interest portions as detailed on the billing from the bank or the amortization schedules available at the Development Office.

Management's Comments - No amortization schedule available by bank. Interest calculated on number of days. Exact amount of principal and interest not known at the time of payment. If posting was done only when receipt of bank was received reflecting distribution, books would be one month late in posting.

B. Direct Financing Lease

Findings - The Development Authority receives payments on a direct financing lease. However, during the year the payments are posted in total to a revenue account.

Recommendation - The Development Office should code the receipt as receivable and interest revenue portions as detailed on the amortization schedule at the office.

Management's Comments - No bank notice - advise (principal and interest) not received until after the fact. Will attempt to get amortization schedule from bank.

TRUST FUNDSA. Collateralized Deposits

Findings - The City has obtained an agreement with a local bank to collateralize its General Fund funds on deposit.

Recommendation - The City should also look into collateralization on the two trust funds that invest their own funds.

Management's Comments - Rumney Health Trust Funds fully insured. The Berlin City Bank will collateralize cemetery funds.- \$100,000.00 + (either through FDIC or collateralization). Balance of approximately \$140,000 at Home Bank and FNH-WMB being looked into through inquiry to FDIC.

SCHOOLSA. Tuition Charges

Findings - Charges for tuition for students from outside of the school system are based on a cost per student calculation. However, it does not appear that all School District costs are included in this cost computation.

Recommendation - The City should review the current charges to the School to be certain that all direct costs (insurance in particular) are correctly charged to the School and included in the computation of tuition charges.

Management's Comments - Mayor and City Council and School Board addressing this issue.

B. School Bank

Findings - The School Bank checking account at the school includes funds from numerous sources including athletic gate receipts, as well as child care, adult education and summer school programs.

Recommendation - RSA 197:23-2 requires the Treasurer to have custody of "all monies belonging to the district and pay out the same only upon orders of the School Board". The school should consider remitting the funds to the City.

Management's Comments - School will transfer appropriate programs to Berlin School Bank and attempt to close out City accounts by June 30 of each year.

THE PEOPLE OF BERLIN OWE A GREAT DEAL OF THANKS TO THEIR FELLOW CITIZENS WHO SERVE ON OUR MANY BOARDS AND COMMISSIONS. THESE PEOPLE RECEIVE NO PAY AND THEIR SERVICES ARE GREATLY APPRECIATED!

Board of Assessors

John Goudreau
Arthur Bergeron, Jr.
Louis Jolin

Board of Health

Normand Couture, MD
Philip Tremblay
Rolande Cloutier, RN

Police Commission

Doris Purrington, Chairperson
Richard Morin
Gary Bisson

Berlin Industrial Development
and Park Authority

Robert Goddard, Chairman
Valmore Doucette, Vice Chairman
Larry Twitchell
Maurice Caron
Shawn Costello
Paul LaRoche
Francis Deasy
Walter Crabtree
Philip Fortier
Mitchell Berkowitz
Donald Duquette
Sylvio Laplante
Barry Kelley
Robert Baillargeon
Maurice Wheeler
Shellie Bresnahan

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Carl Oleson
Wildred O. Charest
Richard Ramsey, Jr.

Cemetery Trustees

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Donald Sloane
Faye Nolin

Finance Committee

Philip Fortier
Robert Platt
James Wiswell
Leo Ouellet

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Natalie Savchick, Chairperson
Lorraine Rivard

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Russel Kinney
Denis Porteur
Robert Goddard
Marie Hughes, Treasurer
Robert Morin

Zoning Board of Adjustment

Donand Laroche, Vice Chairman
Richard Poulin, Secretary
John Arsenault
Jeannine Birch
Joseph Dorval
Marc Lauze
Ronald Goudreau

Safety & Transportation

Raymond Chagnon, Chairman
Gerard Dussault
Robert Platt

Airport Authority

Leo Ouellet, Chairman
Merle Cole, Sr.
Raymond Chagnon
Daniel Collins
Philip Fortier
Sue Trottier

Recreation & Parks

Thomas Pickford
Debra Tardif, Chairperson
Albert Chevalier
Shirley Jackson
Leslie Glover

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Gerard Dussault, Chairman
Merle Cole, Sr.
Daniel Collins
Raymond Chagnon

Board of Education

Alethea Proburg
Carolyn Dorval
Eugene Rivard
Scott Dunham
Annemarie Platt

City Planning Board

Henry Cote, Chairman
Mitchell Berkowitz
James Wiswell
George Falardeau
Irene Markovich
Don Sloane
Omer Morin
Nicholas Darchik
Mike Caron
Paul Clinch
Maurice Wheeler
Oscar Hamlin
Daniel Collins
Roger Marois, Jr.
Anthony Harp
Richard Poulin
Donald Borchers
Rene Pilotte
Shawn Costello
John Clark

Economic Development

Eugene Rivard, President
Russell Keene, 1st VP
Michael Chamber, 2nd VP
Robert Goddard
Gerald Dumoulin
Donald Duquette
Lorraine Duchesne
Paul Campagna, Treasurer
George O'Hara
Maurice Caron
Shawn Costello
Richard Langlois
Darrill Neal
Michael O'Neil
Paul Sullivan

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Hon. John B. Noyes1899 - 1900
Hon. Frank L. Wilson1900 - 1901
Hon. Fred M. Clement1901 - 1902
Hon. John B. Gilbert . . . . .	.1902 - 1905
Hon. George E. Hutchins . . . . .	.1905 - 1908
Hon. Fremont D. Bartlett . . . . .	.1908 - 1910
Hon. Daniel J. Daley . . . . .	.1910 - 1915
Hon. George F. Rich . . . . .	.1915 - 1919
Hon. Eli J. King . . . . .	.1919 - 1924
Hon. J.A. Vaillancourt . . . . .	.1924 - 1926
Hon. Eli J. King . . . . .	.1926 - 1928
Hon. Edward R.B. McGee . . . . .	.1928 - 1931
Hon. W.E. Corbin . . . . .	.1931 - 1932
Hon. O.J. Coulombe . . . . .	.1932 - 1934
Hon. Daniel J. Feindel . . . . .	.1934 - 1935
Hon. Arthur J. Bergeron . . . . .	.1935 - 1938
Hon. Matthew J. Ryan . . . . .	.1938 - 1939
Hon. Aime Tondreau . . . . .	.1939 - 1943
Hon. Carl E. Morin . . . . .	.1943 - 1946
Hon. George E. Bell . . . . .	.1946 - 1947
Hon. Paul A. Toussaint . . . . .	.1947 - 1950
Hon. Aime Tondreau1950 - 1957
Hon. Guy Fortier1957 - 1958
Hon. Laurier A. Lamontagne1958 - 1962
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Hon. Dennis Kilbride1965 - 1966
Hon. Norman J. Tremaine1966 - 1968
Hon. Earl F. Gage1968 - 1970
Hon. Norman Tremaine . . . . .	.1970 - 1972
Hon. Sylvio J. Croteau . . . . .	.1972 - 1976
Hon. Laurier A. Lamontagne . . . . .	.1976 - 1978
Hon. Leo G. Ouellet . . . . .	.1978 - 1982
Hon. Joseph J. Ottolini . . . . .	.1982 - 1986
Hon. Roland W. Couture . . . . .	.1987 - 1988
Hon. Leo G. Ouellet . . . . .	.1989 -

CITY MANAGERS OF THE CITY OF BERLIN

Stanley Judkins . . . . .	.1962 - 1966
Joseph Burke . . . . .	.1970 - 1973
James C. Smith1973 - 1978
Michael L. Donovan1978 - 1983
Mitchell A. Berkowitz1983 -



1991

JANUARY						
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*Circles indicate official City Council meetings, 7:30 p.m. at City Hall. (1st and 3rd Mondays) Other Mondays are for scheduled Work Sessions, 6:30 p.m. at City Hall.

NOTES

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